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ACCOUNTS AND PAPERS:

FORTY-THREE VOLUMES.

—(9.)—

ESTIMATES (CIVIL SERVICES, REVENUE DEPARTMENTS, &c.)—*continued.*

Session

***5 March* —— 7 *August* 1874.**

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VOL. XLIII.

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ACCOUNTS AND PAPERS:

1874.

FORTY-THREE VOLUMES:—CONTENTS OF THE

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ESTIMATES (CIVIL SERVICES, REVENUE DEPARTMENTS, &c.)— *continued.*

Appropriation Accounts, 1872-73:

29. Appropriation Accounts of the Sums granted by Parliament for Civil Services, Classes I. to VII., and the Revenue Departments (including the Post Office Packet and Telegraph Services), for the Year ended 31st March 1873; with Reports of the Comptroller and Auditor General thereon - - - - - - - - - p. 1

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APPROPRIATION ACCOUNTS, 1872–73.

APPROPRIATION ACCOUNTS of the SUMS granted by PARLIAMENT for CIVIL SERVICES, Classes I. to VII., and the REVENUE DEPARTMENTS (including the Post Office Packet and Telegraph Services), for the Year ended 31st March 1873; together with the REPORTS of the COMPTROLLER and AUDITOR GENERAL thereon.

(*Presented pursuant to Act* 29 & 30 *Vict. c.* 39, *s.* 22.)

Ordered, by The House of Commons, *to be Printed*,
21 *March* 1874.

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CIVIL SERVICE ACCOUNTS, 1872–73.

CLASS I.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE ESTIMATES, CLASS I., for the Year ended the 31st of March 1873; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

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CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 1.

ROYAL PALACES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for ROYAL PALACES, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Palaces, &c. in the personal occupation of Her Majesty - - - - - - - - -	23,989 - -	31,107 14 6	- -	7,118 14 6
B.—Palaces, &c. partly in the occupation of Her Majesty - - - - - - - - -	2,029 - -	1,807 7 3	221 12 9	—
C.—Palaces, &c. not in the occupation of Her Majesty - - - - - - - - -	15,534 - -	16,974 3 5	- -	1,440 3 5
£.	41,552 - -	49,889 5 2	221 12 9	8,558 17 11
Deduct Surplus - - - - - - - - -				221 12 9
Net Deficit to be Voted - - - - £.				8,337 5 2

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - - - Uncertain.

Amount of Extra Receipts realised in the Year 1872-73, and paid over to the Exchequer - *See* Note.

Note.—The Extra Receipts arising from "Royal Palaces," "Public Buildings," and "Furniture," are paid into the Exchequer, under the head of "Extra Receipts, Royal Palaces and Public Buildings;" the amount so paid in for the year 1872-73, is 7,927 *l.* 5 *s.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This is due to additional works connected with Windsor Castle drainage, and to works at Buckingham Palace in forming a new corridor and improving the ventilation of the ball-room.

B.—Less expenditure than had been anticipated was required in preparing for State receptions at St. James' Palace.

C.—£. 1,000. of this is due to unforseen work at Holyrood Palace, and to the cost of maintenance at Hampton Court Palace, which is greatly dependent on the changes of occupation, having proved more than was anticipated.

The Surplus of 1,474 *l.* 18 *s.* shown on the Account of the Vote "Royal Palaces," for the year ended 31st March 1872, has been surrendered.

Office of Works, &c.,
25 Nov. 1873.

W. P. Adam,
First Commissioner of Her Majesty's Works and Public Buildings.

F. G. Gibbins,
Clerk in charge of the Accounts.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

Examined,
W. Mostyn, Inspector.

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VOTE 1.

ROYAL PALACES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER Sub-head A. provision was made in the Estimates for "Windsor Castle Drainage, &c." I have to remark that the works in respect of this service have, under directions from the Treasury, been carried out under the superintendence of Mr. Menzies and Lieutenant Gunn, R.E., in accordance with a scheme prepared by them, and the payments in respect thereof have been passed upon their certificates, without the usual supervision of the Officers of the Board of Works.

2. Under Sub-head C. is included a sum of 449 *l.* 5 *s.* 8 *d.* for improved wood pavement between Marlborough Gate and the Mall. The Accountant has informed me, that "provision was made in the Estimates for this service in the amount of 1,609 *l.*, St. James' Palace." On referring to the Estimate, this work would hardly appear to be covered by the terms in which the details of this Sub-head are set forth. I am of opinion that where sums are provided for specific works the item should be shown in the details of the Estimate.

3. Under the same Sub-head are included sums amounting to 88 *l.* 18 *s.*, being for works in connection with the drainage at Hampton Court Palace. I am informed that provision was made for this service in the amount of 6,611 *l.*, provided for Hampton Court Palace.

For the same reason as that given in the preceding paragraph, I think that the word "Drainage" ought to have been included in the detail of the Sub-head.

4. There is an excess beyond the Estimate under Sub-head A., "Palaces, &c., in the personal occupation of Her Majesty," and C., "Palaces, &c., not in occupation of Her Majesty."

5. The expenditure has exceeded the Grant by 8,337 *l.* 5 *s.* 2 *d.*, for which a Vote of Parliament will have to be obtained.

	£.	*s.*	*d.*
Grant	41,552	–	–
Expenditure	49,889	5	2
Net Deficit	£. 8,337	5	2

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CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 2.

ROYAL PARKS AND PLEASURE GARDENS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for ROYAL PARKS and PLEASURE GARDENS, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages of the Establishment - -	7,592 – –	7,482 3 –	109 17 –	—
B.—Travelling - - - - - - - -	166 – –	102 13 7	63 6 5	—
C.—Clothing - - - - - - - -	1,208 – –	1,069 15 9	138 4 3	—
D.—Police - - - - - - - -	17,602 – –	17,373 8 10	228 11 2	—
E.—Works under the Secretary - - - -	755 – –	980 6 8	- -	225 6 8
F.—Works under the Director of Works - -	2,875 – –	4,782 – 7	- -	1,907 – 7
G.—Maintenance under the Secretary - - -	49,132 – –	50,954 1 6	- -	1,822 1 6
H.—Maintenance under the Director of Works -	18,679 – –	15,604 14 4	3,074 5 8	—
I.—Furniture - - - - - - - -	518 – –	351 9 9	166 10 3	—
K.—Rents - - - - - - - - -	578 – –	638 17 –	- -	60 17 –
L.—Rates - - - - - - - - -	1,917 – –	1,793 10 5	123 9 7	—
M.—Contingencies and Incidental Expenses - -	354 – –	198 7 10	155 12 2	—
Works for the Accommodation of Children on Thanksgiving Day - - - - - -	- -	354 17 5	- -	354 17 5
£.	101,376 – –	101,686 6 8	4,059 16 6	4,370 3 2
Deduct Surplus - - - - - - -				4,059 16 6
Net Deficit to be Voted - - - £.				310 6 8

	£. s. d.
Estimated Amount of Extra Receipts payable to the Exchequer - - - - - -	Uncertain.
Amount of Extra Receipts, including Venison Fees, realised in the Year 1872-73, and paid over to the Exchequer - - - - - - - - - - - - - - -	3,189 15 10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—A temporary vacancy occurred in the office of Superintendent of Hampton Court Gardens, and the expenditure for substitutes for sick and disabled gardeners in the Royal Gardens, Kew, was less than was anticipated.

B.—An over-Estimate.

C.—This Grant contains provision for uniforms in case of new appointments, in respect of which the Expenditure is necessarily uncertain.

D.—This Grant contains provision for substitutes in cases of illness, and for Gratuities in Aid of Funeral Expenses of Park Constables, in respect of which the Expenditure is necessarily uncertain.

E.—The excess is occasioned by works rendered necessary at Victoria Park in respect of the additional ground transferred to the charge of this Department by Act 35 & 36 Vict. c. 53. and by the formation of an island in the Serpentine for the protection of the wild fowl; services, the cost of which proved to be greater than was anticipated, and for which no provision was made.

F.—This is due to unforseen Expenditure in connection with the Parks' Regulation Act, and to the fact that the cleansing of the lakes in Victoria Park cost more than was anticipated.

G.—The ordinary Maintenance of the Parks, owing to the great increase in the cost of labour, and in the price of materials, was greater than had been anticipated.

H.—Various works were postponed on account of the strike in the building trade.

I.—The demands from the Royal Gardens at Kew were fewer than were anticipated.

K.—A wharf at Paddington was hired during the year for the storage of materials for St. James's, The Green, and Hyde Parks, and Kensington Gardens, the rent of which was not provided for.

L.—Approximate Estimate. The Expenditure for Rates being dependent upon the rate in the £. of the rates levied, is liable to variation.

M.—From the nature of this Grant, it is impossible to estimate for the Expenditure with accuracy.

The Surplus of 6,956*l.* 4*s.*, shown on the Account, "Royal Parks and Pleasure Gardens," for the year ended 31st March 1872, has been surrendered.

Office of Works, &c.,
28 Nov. 1873.

W. P. Adam,
First Commissioner of Her Majesty's Works and Public Buildings.

F. G. Gibbins,
Clerk in charge of the Accounts.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
W. Mostyn, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

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VOTE 2.

ROYAL PARKS AND PLEASURE GARDENS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER Sub-head D., "Police," are included the wages of two Gatekeepers who have not received Certificates of qualification from the Civil Service Commissioners. I have, therefore, excluded the amount of their Wages, 7 *l.* 4 *s.*, from the Account.

2. There is an Expenditure in Excess of the Estimates under Sub-Heads E., "Works under the Secretary;" F., "Works under the Director of Works;" G., "Maintenance under the Secretary," and K., "Rents."

3. I have to call attention to the fact that under Sub-head E. is included Expenditure in respect of the formation of an island in the Serpentine, for which no provision was made in the Estimates.

4. Under Sub-head K. an additional Wharf, not provided for in the Estimates, was rented.

5. A new Sub-head, "Works for the accommodation of Children on Thanksgiving Day," not contemplated in the Estimates, has been introduced into the Account.

6. For the reason given in paragraph 1, the Net Deficit will be decreased from 310 *l.* 6 *s.* 8 *d.* to 303 *l.* 2 *s.* 8 *d.*, for which a Vote of Parliament will be required.

	£.	*s.*	*d.*
Grant	101,376	–	–
Expenditure	101,679	2	8
Net Deficit	£. 303	2	8

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CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 3.

PUBLIC BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for PUBLIC BUILDINGS, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Works and Repairs of Public Buildings and Offices	32,095 – –	21,228 4 8	10,866 15 4	—
B.—Rents of Premises hired for Public Purposes	37,440 – –	35,065 – 7	2,374 19 5	—
C.—Payments to Caretakers	1,500 – –	1,687 5 2	- -	187 5 2
D.—Rates, Taxes, and Insurance	11,950 – –	11,677 5 4	272 14 8	—
E.—Fuel, Light, &c.	19,935 – –	20,617 1 –	- -	682 1 –
F.—Supply of Water	2,500 – –	3,607 3 4	- -	1,107 3 4
G.—Westminster Bridge	2,781 – –	2,556 5 2	224 14 10	—
H.—Menai and Conway Bridges	455 – –	383 19 7	71 – 5	—
I.—Government Buildings, Isle of Man	251 – –	216 14 9	34 5 3	—
K.—Maintenance, &c. of Carisbrooke Castle, Isle of Wight	125 – –	124 18 7	– 1 5	—
L.—Erection and Maintenance of Buildings, &c., in Scotland	11,020 – –	9,876 7 8	1,143 12 4	—
M.—Broadmoor Criminal Lunatic Asylum	2,588 – –	2,750 7 7	- -	162 7 7
N.—Probate Courts and Registries	8,968 – –	3,038 2 4	5,929 17 8	—
O.—Ordnance Survey Buildings	767 – –	2,102 11 7	- -	1,335 11 7
P.—Incidental Expenses	500 – –	321 12 9	178 7 3	—
£.	132,875 – –	115,253 – 1	21,096 8 7	3,474 8 8
Deduct Deficit			3,474 8 8	
Net Surplus to be surrendered £.			17,621 19 11	

Estimated Amount of Extra Receipts payable to the Exchequer - - - - - - Uncertain.

Amount of Extra Receipts realised in the Year 1872–73, and paid over to the Exchequer - *See* Note.

Note.—The Extra Receipts arising from "Royal Palaces," "Public Buildings," and "Furniture," are paid into the Exchequer under the head of "Extra Receipts, Royal Palaces, and Public Buildings:" the amount so paid for the year 1872–73 is 7,927 *l.* 5 *s.*

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CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 3.—PUBLIC BUILDINGS—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Several works were postponed on account of the strike in the building trade.

B.—This Saving arises principally from the provision for additional accommodation not having been expended. In one or two instances also rents appear not to have been applied for.

C.—Under-estimated. The Treasury were informed before the expiration of the year that the Sub-head would be exceeded.

D.—Approximate Estimate. The Expenditure for rates being dependent upon the rate in the pound of the rates levied, is liable to variation.

E.—Casual difference between Estimate and Expenditure.

F.—This Excess is mainly due to an unforseen accident to the machinery.

G.—Casual difference between Estimate and Expenditure.

H.—Casual difference between Estimate and Expenditure.

I.—Casual difference between Estimate and Expenditure.

K.—Casual difference between Estimate and Expenditure.

L.—This difference has mainly arisen on the new Equatorial for the Royal Observatory, Edinburgh, which, from unavoidable causes did not advance so rapidly as was anticipated.

M.—Casual difference between Estimate and Expenditure.

N.—The removal of the Department from Doctor's Commons to Somerset House was provided for, but not carried out.

O.—This Excess was caused by the fitting up of Offices in London and Edinburgh for the sale of Maps. This service was not foreseen when the Estimates were prepared.

P.—From the nature of these Expenses they cannot be correctly estimated.

The Surplus of 19,095 *l.* 13 *s.* 3 *d.*, shown on the Account of the Vote "Public Buildings," for the year ended 31st March 1872, has been surrendered.

Office of Works, &c.,
28 Nov. 1873.

W. P. Adam,
First Commissioner of Her Majesty's Works and Public Buildings.

F. G. Gibbins,
Clerk in charge of the Accounts.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. Mostyn, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 3.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. IN my Report on the Account for 1871-72, reference was made to the absence of certificates of qualification from the Civil Service Commissioners in the case of certain Caretakers. This question of certificates has been settled by placing these situations in Schedule B. of the Order in Council of June 1870.

2. There is an Expenditure in Excess of the Estimates under Sub-Heads C., "Payments to Caretakers;" E., "Fuel and Light;" F. "Supply of Water;" N., "Broadmoor Criminal Lunatic Asylum," and O., "Ordnance Survey Buildings."

3. The Net Surplus, is, as shown by the Account, 17,621 *l.* 19 *s.* 11 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - -	132,875	–	–
Expenditure - - - - - - - -	115,253	–	1
Net Surplus - - -	£. 17,621	19	11

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CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 4.

FURNITURE OF PUBLIC OFFICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for FURNITURE of PUBLIC OFFICES, in the Year ended 31st March 1873, showing the Surplus or Deficit.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d
Furniture of Public Offices - - - - -	14,000 – –	12,177 5 6	1,822 14 6	—
Surplus to be surrendered - - - £.			1,822 14 6	

Estimated Amount of Extra Receipts payable to the Exchequer - - - Uncertain.
Amount of Extra Receipts realised in the Year 1872-73 - - - - *See* Note.

Note.—The Extra Receipts arising from "Royal Palaces," "Public Buildings," and "Furniture," are paid into the Exchequer under the head of "Extra Receipts, Royal Palaces and Public Buildings;" the amount so paid for the year 1872-73 is 7,927 *l.* 5*s.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

It has been found practicable to make savings during the year by enforcing in many cases, the use of some articles of furniture, old materials, &c., which had been collected in the Office Stores, thereby dispensing with the necessity of purchasing new furniture.

A grant has been taken for 67 *l.* 12 *s.*, the Deficit shown on the Account of the Vote "Furniture of Public Offices," for the year ended 31st March 1872.

Office of Works, &c.,
19 November 1873.

W. P. Adam,
First Commissioner of Her Majesty's Works and Public Buildings.

F. G. Gibbins,
Clerk in charge of the Accounts.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. Mostyn, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 4.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is, as shown by the Account, 1,822 *l.* 14 *s.* 6 *d.*

	£. s. d.
Grant - - - - - - - - -	14,000 – –
Expenditure - - - - - - - -	12,177 5 6
Surplus - - - £.	1,822 14 6

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CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 5.

HOUSES OF PARLIAMENT.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for HOUSES of PARLIAMENT, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Works of Art	1,000 – –	– – –	1,000 – –	—
B.—Maintenance of Buildings	9,528 – –	6,614 15 1	2,913 4 11	—
C.—Warming, Ventilating, and Lighting, &c.	12,049 – –	11,567 13 6	481 6 6	—
D.—Police	2,205 – –	2,149 8 7	55 11 5	—
E.—Supply and Repair of Furniture, &c.	3,700 – –	3,710 2 2	– –	10 2 2
F.—Incidental Expenses	1,259 – –	1,236 16 6	22 3 6	—
£.	29,741 – –	25,278 15 10	4,472 6 4	10 2 2
Deduct Deficit			10 2 2	
Net Surplus to be surrendered £.			4,462 4 2	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	Uncertain.
Amount of Extra Receipts realised in the Year 1872–73, and paid over to the Exchequer	279 3 1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Mr. Herbert's painting was not completed, and consequently the final instalment of 1,000 *l.* could not be paid.
B.—Various works were postponed on account of the strike in the building trade.
C., D., E., F.—Casual difference between Estimate and Expenditure.

The Surplus of 2,485 *l.* 4 *s.* shown on the Account of the Vote "Houses of Parliament," for the year ended 31st March 1872, has been surrendered.

Office of Works, &c.,
28 November 1873.

W. P. Adam,
First Commissioner of Her Majesty's Works and Public Buildings.

F. G. Gibbins,
Clerk in charge of the Accounts.

I certify that this Account has been examined under my directions, and is correct,

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
W. Mostyn, Inspector.

VOTE 5.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Expenditure in excess of the Estimate, under Sub-Head E., "Supply and Repair of Furniture, &c."

2. The Net Surplus is, as shown by the Account, 4,462 *l.* 4*s.* 2*d.*

	£. s. d.
Grant	29,741 – –
Expenditure	25,278 15 10
Net Surplus £.	4,462 4 2

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CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 6.

NEW HOME AND COLONIAL OFFICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for NEW HOME AND COLONIAL OFFICES, in the Year ended 31st March 1873, showing the Surplus or Deficit.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
New Home and Colonial Offices - - - -	100,000 - -	95,176 2 9	4,823 17 3	—
Surplus to be surrendered - - - £.			4,823 17 3	

Estimated Amount of Extra Receipts payable to the Exchequer - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1872-73, and paid over to the Exchequer - £. 14 19 10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

The works were delayed by the strikes in the building trade.

The Surplus of 5,720 *l.* 9 *s.* 11 *d.*, shown in the Account of the Vote "New Home and Colonial Offices," for the year ended 31st March 1872, has been surrendered.

Office of Works,
19 November 1873.

W. P. Adam,
First Commissioner of Her Majesty's Works and Public Buildings.

F. G. Gibbins,
Clerk in charge of the Accounts.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. Mostyn, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

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VOTE 6.

NEW HOME AND COLONIAL OFFICES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is, as shown by the Account, 4,823 *l.* 17 *s.* 3 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - - -	100,000	–	–
Expenditure - - - - - - - - -	95,176	2	9
Surplus - - £.	4,823	17	3

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CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 7.

SHERIFF COURT HOUSES, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for SHERIFF COURT HOUSES, SCOTLAND, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Aberdeen	2,799 – –	– –	2,799 – –	—
B.—Forfar	800 – –	1,512 8 10	– –	712 8 10
C.—Stranraer	1,500 – –	1,350 – –	150 – –	—
D.—Stirling	2,000 – –	– –	2,000 – –	—
E.—Lerwick	500 – –	– –	500 – –	—
F.—Selkirk	159 – –	1,014 9 4	– –	855 9 4
Banff	– –	35 12 6	– –	35 12 6
Campbeltown	– –	193 12 –	– –	193 12 –
Cupar	– –	698 3 6	– –	698 3 6
Perth	– –	8 18 6	– –	8 18 6
Peterhead	– –	252 6 –	– –	252 6 –
G.—Maintenance of Court Houses	4,375 – –	4,125 5 8	249 14 4	—
£.	12,133 – –	9,190 16 4	5,698 14 4	2,756 10 8
Deduct Deficit			2,756 10 8	
Net Surplus to be surrendered £.			2,942 3 8	

	£. s. d.
Estimated Amount of Extra Receipts payable to the Exchequer	Nil.
Amount of Extra Receipts realised in the Year 1872–73, and paid over to the Exchequer	14 6 8

EXPLANATION of the Causes of Variation between Expenditure and Grant.

In the case of this Vote, this Department is in a position of much difficulty, being dependent upon the Commissioners of Supply, both as to the progress of the Works, and as to the due rendering of the Accounts.

Great delay has in many instances taken place in sending in the Accounts, and even after their receipt in this office several months have frequently passed before the vouchers and information necessary to enable them to be examined have been furnished.

From these causes it has always been a matter of uncertainty as to the Courts for which provision should be made in the Parliamentary Estimates, and as to the Amount which would actually be required.

The authority of the Treasury has been obtained for all payments out of this Vote, excepting those made out of Sub-head G.

The Surplus of 1,549 *l.* 14 *s.* 6 *d.*, shown on the Account of the Vote "Sheriff Court Houses, Scotland," for the year ended 31st March 1872, has been surrendered.

Office of Works, &c.,
28 Nov. 1873.

W. P. Adam,
First Commissioner of Her Majesty's Works and Public Buildings.

F. G. Gibbins,
Clerk in charge of the Accounts.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
W. Mostyn, Inspector.

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VOTE 7.

SHERIFF COURT HOUSES, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. **EXPENDITURE has taken place at five Court Houses, viz., "Banff," "Campbeltown," "Cupar," "Perth," and "Peterhead," not provided for in the Estimates.**

2. **There is an Expenditure in excess of the Estimates** under Sub-heads B., "Forfar," and F., "Selkirk." **No Treasury authority has been** received for applying the Surplus **to meet these Excesses.**

3. **The Net Surplus is, as shown by the Account,** 2,942 *l.* 3 *s.* 8 *d.*

	£.	*s.*	*d.*
Grant	12,133	–	–
Expenditure	9,190	16	4
Net Surplus	£. 2,942	3	8

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CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 8.

NATIONAL GALLERY ENLARGEMENT.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for NATIONAL GALLERY ENLARGEMENT, in the Year ended 31st March 1873, showing the Surplus or Deficit.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
National Gallery Enlargement Works - - -	50,000 – –	16,591 19 5	33,408 – 7	—
Surplus to be surrendered - - - £.			33,408 – 7	

	£. s. d.
Estimated Amount of Extra Receipts payable to the Exchequer - - - - - -	Nil.
Amount of Extra Receipts realised in the Year 1872-73, and paid over to the Exchequer -	619 15 10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

The contract was entered into on the 16th May 1872, and the strike in the building trade which followed caused great delay in the progress of the works.

The Surplus of 22,332 *l.* 15 *s.*, shown on the Account of the Vote "National Gallery Enlargement," for the year ended 31st March 1872, has been surrendered.

Office of Works, &c.,
19 Nov. 1873.

W. P. Adam,
First Commissioner of Her Majesty's Works and Public Buildings.

F. G. Gibbins,
Clerk in charge of the Accounts.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
W. Mostyn, Inspector.

VOTE 8.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is, as shown by the Account, 33,408 *l.* –*s.* 7*d.*

	£. s. d.
Grant - - - - - - - - - - - - - -	50,000 – –
Expenditure - - - - - - - - - - - - - -	16,591 19 5
Surplus - - - £.	33,408 – 7

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CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 9.

GLASGOW UNIVERSITY BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the GLASGOW UNIVERSITY BUILDINGS, in the Year ended 31st March 1873, showing the Surplus or Deficit.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Glasgow University Buildings - - - -	20,000 – –	20,000 – –	—	—

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - - Nil.

Amount of Extra Receipts realised in the year 1872–73, and paid over to the Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

No Variation.

Office of Works, &c.,
19 Nov. 1873.

W. P. Adam,
First Commissioner of Her Majesty's Works and Public Buildings.

F. G. Gibbins,
Clerk in charge of the Accounts.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer and Auditor General of Public Accounts.

Examined,
W. Mostyn, Inspector.

VOTE 9.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THIS Grant is "in Aid" of other Funds, and has been handed over to the Chairman and Convener of the Finance Committee of the Glasgow New College Buildings.

2. The Total Estimate for this Service is 120,000 *l.*, of which 100,000 *l.* had been paid up to 31st March 1873.

	£. s. d.
Grant - - - - - - - - - -	20,000 – –
Expenditure - - - - - - - -	20,000 – –

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CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 10.

INDUSTRIAL MUSEUM, EDINBURGH.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the INDUSTRIAL MUSEUM, EDINBURGH, in the Year ended the 31st March 1873, showing the Surplus or Deficit.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Industrial Museum, Edinburgh - - - -	11,200 – –	3,837 2 1	7,362 17 11	—
Surplus to be surrendered - - - £.			7,362 17 11	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1872–73, and paid over to the Exchequer - Nil.

A Grant has been taken for 220 *l.* 16 *s.* 2 *d.*, the Deficit shown in the Account of the Vote "Industrial Museum, Edinburgh," for the year ended 31st March 1872.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

The works were delayed by unusually severe weather, by a strike among the masons, and by unforeseen difficulties in the foundations.

Office of Works, &c.,
19 Nov. 1873.

W. P. Adam,
First Commissioner of Her Majesty's Works and Public Buildings.

F. G. Gibbins,
Clerk in charge of the Accounts.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. Mostyn, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 10.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is, as shown by the Account, 7,362 *l.* 17 *s.* 11 *d.*

	£.	s.	d.
Grant - - - - - - - - - -	11,200	–	–
Expenditure - - - - - - - - -	3,837	2	1
Surplus - - - £.	7,362	17	11

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VOTE 11.

BURLINGTON HOUSE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for BURLINGTON HOUSE, in the Year ended 31st March 1873, showing the Surplus or Deficit.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Burlington House - - - - - - - -	47,000 – –	33,692 14 –	13,307 6 –	—
Surplus to be surrendered - - - £.			13,307 6 –	

Estimated Amount of Extra Receipts payable to the Exchequer - - - - - Nil.

Amount of Extra Receipts realised in the year 1872–73, and paid over to the Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

The works were delayed by the strike in the building trade.

The Surplus of 6,563 *l.* 6 *s.* 7 *d.*, shown on the Account of the Vote "Burlington House," for the year ended 31st March 1872, has been surrendered.

Office of Works, &c.,
19 Nov. 1873.

W. P. Adam,
First Commissioner of Her Majesty's Works and Public Buildings.

F. G. Gibbins,
Clerk in charge of the Accounts.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
W. Mostyn, Inspector.

VOTE 11.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is, as shown by the Account, 13,307 *l.* 6 *s.*

	£.	s.	d.
Grant - - - - - - - - - - - - - -	47,000	–	–
Expenditure - - - - - - - - - - - - -	33,692	14	–
Surplus - - - £.	13,307	6	–

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CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 12.

POST OFFICE AND INLAND REVENUE BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for POST OFFICE and INLAND REVENUE BUILDINGS, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
POST OFFICE:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—New Works and Alterations	119,700 – –	49,675 1 9	70,024 18 3	—
B.—Maintenance and Repairs	26,590 – –	21,784 2 8	4,805 17 4	—
C.—Furniture	15,354 – –	11,255 17 –	4,098 3 –	—
D.—Fuel	2,100 – –	2,088 10 3	11 9 9	—
E.—Fixing and Repairing Pillar Letter Boxes	1,500 – –	1,322 18 3	177 1 9	—
F.—Supply and Repair of Apparatus for the Exchange of Mail Bags by Railways	2,700 – –	3,026 13 7	– – –	326 13 7
INLAND REVENUE:				
G.—Maintenance and Repairs	2,710 – –	2,400 18 6	309 1 6	—
H.—Furniture and Fittings	1,735 – –	1,334 17 10	400 2 2	—
£.	172,389 – –	92,888 19 10	79,826 13 9	326 13 7
Deduct Deficit			326 13 7	
Net Surplus to be surrendered £.			79,500 – 2	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	Uncertain.
Amount of Extra Receipts realised in the Year 1872-73, and paid over to the Exchequer	795 12 8

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—All works in London, including those at the new building at St. Martin-le-Grand, were delayed by the strike in the building trade. In several cases in which provision was made for new Post Offices the acquisition of the sites was unavoidably delayed, and in other cases the works did not proceed so rapidly as had been anticipated.

B.—Maintenance proved less expensive, because less work was done than was anticipated.

C.—As several of the departments were expecting early removal to the new building in St. Martin-le-Grand, they refrained from asking for articles of furniture which, in ordinary circumstances, would have been considered necessary.

D.—Casual difference between Estimate and Expenditure.

E.—Casual difference between Estimate and Expenditure.

F.—Casual difference between Estimate and Expenditure.

G.—Casual difference between Estimate and Expenditure.

H.—The saving in this case arose from the impossibility of completing the works at the Inland Revenue Office, Aberdeen, in the time originally contemplated; 400 *l.* was consequently re-voted in the Vote for 1873-74.

The Surplus of 27,514 *l.* 15 *s.* 1 *d.*, shown on the Account of the Vote "Post Office and Inland Revenue Buildings," for the year ended the 31st March 1872, has been surrendered.

Office of Works, &c.,
28 November 1873.

W. P. Adam,
First Commissioner of Her Majesty's Works and Public Buildings.

F. G. Gibbins, Clerk in charge of the Accounts.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
W. Mostyn, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

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VOTE 12.

POST OFFICE AND INLAND REVENUE BUILDINGS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER Sub-head A., "New Works and Alterations," is included expenditure in respect of a New Temporary Post Office at South Kensington, and in respect of Works at Hastings Post Office. Neither of these Services appear in the details of the Estimate.

2. Under Sub-head B., "Maintenance and Repairs," a sum of 335 *l.* has been erroneously included, the same having been previously charged against the Vote; the Amount is, therefore, not properly chargeable.

3. There is an excess beyond the Estimate under Sub-head F., "Supply and Repair of Apparatus for the Exchange of Mail Bags by Railways."

4. For the reasons given in paragraph 2, the Net Surplus will be increased from 79,500 *l.* 0 *s.* 2 *d.* to 79,835 *l.* 0 *s.* 2 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - -	172,389	–	–
Expenditure - - - - - - -	92,553	19	10
Net Surplus - - -	£. 79,835	–	2

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VOTE 13.

BRITISH MUSEUM BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for BRITISH MUSEUM BUILDINGS, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Works and Repairs - - - - - -	3,073 - -	2,247 18 2	825 1 10	—
B.—Rents - - - - - - - - - -	270 - -	270 - -	—	—
C.—Rates and Taxes - - - - - - -	311 - -	273 - -	38 - -	—
D.—Supply of Water - - - - - - -	200 - -	185 8 1	14 11 11	—
E.—Fuel and Light - - - - - - -	1,375 - -	1,356 13 10	18 6 2	—
£.	5,229 - -	4,333 - 1	—	—
Surplus to be Surrendered - - £.			895 19 11	—

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1872-73, and paid over to the Exchequer - £. 1. 19. 4.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A—Various works were postponed on account of the strike in the building trade.

B.—No variation.

C.—Approximate Estimate. The Expenditure for Rates being dependent upon the rate in the £. of the rates levied, is liable to variation.

D.—Casual difference between Estimate and Expenditure.

E.—Casual difference between Estimate and Expenditure.

A grant has been taken for 541 *l.* 6 *s.* 3 *d.*, the Deficit shown on the Account of the Vote "British Museum Buildings," for the year ended 31st March 1872.

Office of Works, &c.,
25 Nov. 1873.

W. P. Adam,
First Commissioner of Her Majesty's Works and Public Buildings.

F. G. Gibbins,
Clerk in charge of the Accounts.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
W. Mostyn, Inspector.

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VOTE 13.

BRITISH MUSEUM BUILDINGS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is, as shown by the Account, 895 *l.* 19 *s.* 11 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - - - - -	5,229	–	–
Expenditure - - - - - - - - - -	4,333	–	1
Surplus - - - £.	895	19	11

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CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 14.

COUNTY COURTS BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for COUNTY COURTS BUILDINGS, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—New Works and Additions	9,938 – –	6,642 9 11	3,295 10 1	—
B.—Alterations, Maintenance, and Repairs	6,367 – –	3,032 17 8	3,334 2 4	—
C.—Rents	15,850 – –	15,518 13 6	331 6 6	—
D.—Payments to Caretakers	5,250 – –	5,106 14 7	143 5 5	—
E.—Furniture	1,000 – –	826 13 3	173 6 9	—
F.—Fuel, Light, &c.	3,500 – –	3,537 5 2	- -	37 5 2
G.—Rates, Taxes, and Insurance	400 – –	264 12 11	135 7 1	—
* Purchase of Site	- -	2,951 10 2	- -	2,951 10 2
£.	42,305 – –	37,880 17 2	7,412 18 2	2,988 15 4
Deduct Deficit			2,988 15 4	
Net Surplus to be surrendered £.			4,424 2 10	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	Uncertain.
Amount of Extra Receipts realised in the Year 1872-73, and paid over to the Exchequer	691 – 11

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The works at Halifax and Peterborough did not proceed so rapidly as had been anticipated.

B.—The maintenance proved less costly, because less work was done than had been anticipated.

C.—Casual difference between Estimate and Expenditure.

D.—Casual difference between Estimate and Expenditure.

E.—When this Estimate was framed the experience of the Board as to the requirements of the County Courts had not been sufficient to enable them accurately to frame their Estimate.

F.—Casual difference between Estimate and Expenditure.

G.—Approximate Estimate. The expenditure for rates being dependent upon the rate in the £. of the rates levied is liable to variation.

* This was a Site for a County Court at Peterborough. Provision was made for its purchase in the Estimates of previous years, out from various causes the purchase was not completed till 1872.

The surplus of 3,742*l.* 13*s.* 2*d.*, shown on the Account of the Vote "County Courts Buildings," for the year ended 31st of March 1872, has been surrendered.

Office of Works, &c.,
25 November 1873.

W. P. Adam,
First Commissioner of Her Majesty's Works and Public Buildings.

F. G. Gibbins,
Clerk in charge of the Accounts.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
W. Mostyn, Inspector.

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VOTE 14.

COUNTY COURTS BUILDINGS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. IN paragraph 5 of my Report on the Accounts for this Service for 1871–72, I noticed that Wages had been paid to certain Court and Office Keepers who had not received certificates of qualification from the Civil Service Commissioners. I have now to state that by their exemption from Certificates under Schedule (B.) of the Order in Council, the question has been satisfactorily settled.

2. I have to remark, that under Sub-Head F., Fuel and Light, are included payments in respect of Fuel and Light supplied to sundry County Court Buildings. It is customary for the vouchers for all such payments to be verified by the signature of the Registrar. The Registrars, who are appointed by the Judges, subject to the approval of the Lord Chancellor, however have, in several instances, refused to sign the Certificates. I have been informed by the Board of Works that the Lords of the Treasury are not aware that either their Lordships or the Board of Works possess any power to compel the Registrar to sign the certificates.

3. There is an excess under this Sub-head F., "Fuel and Light."

4. A new Sub-head, "Purchase of Site," not contemplated in the Estimate, has been introduced into this Account. A sum of 2,900*l.* was provided for the purchase of this Site in the Votes for 1870–71, and 2,899 *l.* 10 *s.* of this amount was surrendered.

5. The Net Surplus is, as shown by the Account, 4,424 *l.* 2 *s.* 10 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - -	42,305	–	–
Expenditure - - - - - - - -	37,880	17	2
Net Surplus - - -	£. 4,424	2	10

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CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 15.

SCIENCE AND ART DEPARTMENT BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for SCIENCE and ART DEPARTMENT BUILDINGS, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—New Buildings at South Kensington - -	29,674 - -	15,713 10 7	13,960 9 5	—
B.—Maintenance - - - - - - -	2,712 - -	3,102 17 10	- -	390 17 10
C.—Rents - - - - - - - - -	1,570 - -	1,261 7 -	308 13 -	—
D.—Rates, Taxes, &c. - - - - -	940 - -	576 7 3	363 12 9	—
£.	34,896 - -	20,654 2 8	14,632 15 2	390 17 10
Deduct Deficit - - - - - - - - -			390 17 10	
Net Surplus to be surrendered - - £.			14,241 17 4	

	£. s. d.
Estimated Amount of Extra Receipts payable to the Exchequer - - - - -	Uncertain.
Amount of Extra Receipts realised in the Year 1872–73, and paid over to the Exchequer -	7 9 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Certain decorative and other works were not completed during the year.

B.—The maintenance proved more costly than was anticipated.

C.—This Saving arises from the sum of 300*l.*, provided in respect of the Industrial Museum, Edinburgh, having been included in error in the Vote for Science and Art Department Buildings, Class I. It is a personal allowance to officers of the Museum and has therefore, been paid out of the Science and Art Vote, Class IV.

D.—The Estimate for this Sub-head having been furnished by the Lords Commissioners of Her Majesty's Treasury, this department is unable to offer any explanation in regard to the variation between Expenditure and Grant. In former years this Item has been included in the Estimate of the Science and Art Department.

The Surplus of 13,184*l.* 16*s.* 5*d.*, shown on the Account of the Vote, "Science and Art Department Buildings," for the Year ended 31st March 1872, has been surrendered.

Office of Works, &c.,
28 Nov. 1873.

W. P. Adam,
First Commissioner of Her Majesty's Works and Public Buildings.

F. G. Gibbins,
Clerk in charge of the Accounts.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. Mostyn, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

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VOTE 15.

SCIENCE AND ART DEPARTMENT BUILDINGS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Expenditure in Excess of the Estimates under Sub-head B., "Maintenance."

2. The Net Surplus is, as shown by the Account, 14,241 *l.* 17 *s.* 4 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - -	34,896	–	–
Expenditure - - - - - - -	20,654	2	8
Net Surplus - - -	£. 14,241	17	4

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CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 16.

SURVEYS OF THE UNITED KINGDOM.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for SURVEYS of the UNITED KINGDOM, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Pay and Extra Pay of, and Allowances to, Staff	6,560 – –	6,811 8 6	–	251 8 6
B.—Extra Pay and Allowances to Non-Commissioned Officers and Sappers	15,180 – –	15,502 9 7	–	322 9 7
C.—Pay, &c. of Civil Assistants, Meresmen, and Labourers	91,591 – –	94,956 7 4	–	3,365 7 4
D.—Travelling Expenses	2,770 – –	3,310 15 8	–	540 15 8
E.—Fuel and Light	1,400 – –	1,593 3 4	–	193 3 4
F.—Stores	3,900 – –	4,509 12 2	–	609 12 2
G.—Contingencies	5,809 – –	4,754 2 10	1,054 17 2	—
£.	127,210 – –	131,437 19 5	1,054 17 2	5,282 16 7
Deduct Surplus				1,054 17 2
Net Deficit to be Voted £.				4,227 19 5

Estimated Amount of Extra Receipts payable to the Exchequer - - - - - - Uncertain.

Amount of Extra Receipts realised in the Year 1872-73, and paid over to the Exchequer - £. 11,384 19 1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Excess of Expenditure on this Sub-head is caused by the promotion and consequent increase of the pay of several officers during the year.

B., C., D.—The Excess is due (1) To the large amount of work performed for the Thames Valley Drainage Commissioners, the extra cost of which will be covered by the sum the Commissioners will pay for the survey; and (2) By the much larger amount of work performed during the year for the Landed Estates Court than was estimated; this will also be repaid.

E.—The enormous advance in the price of fuel was not contemplated when the Estimates were framed.

F.—The Expenditure has been greater than was anticipated in repairs of Instruments and Camp Equipage for the Highlands, and the cost of all articles, nearly, appears to have increased.

G.—From the nature of these expenses they cannot be correctly estimated.

The Surplus of 3,523 *l.* 8 *s.* 2 *d.*, shown on the Account of the Vote "Surveys of the United Kingdom" for the Year ended 31st March 1872, has been surrendered.

Office of Works, &c.,
28 November 1873.

W. P. Adam,
First Commissioner of Her Majesty's Works and Public Buildings.

F. G. Gibbins,
Clerk in charge of the Accounts.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
W. Mostyn, Inspector.

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VOTE 16.

SURVEYS OF THE UNITED KINGDOM.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. **THERE is an Expenditure in Excess** of the Estimates under all the Sub-heads, excepting G., "Contingencies."

2. **The Net Deficit is, as shown by the Account,** 4,227 *l.* 19 *s.* 5 *d.*, for which a Vote will be required.

	£.	*s.*	*d.*
Grant	27,210	–	–
Expenditure	131,437	19	5
Net Deficit	£. 4,227	19	5

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CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 17.

HARBOURS, &c. UNDER THE BOARD OF TRADE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for HARBOURS, &c. under the BOARD of TRADE, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Dover	9,060 – –	8,453 1 11	606 18 1	—
B.—Holyhead Harbour	32,150 – –	28,633 8 8	3,516 11 4	—
C.—Alderney	360 – –	136 9 4	223 10 8	—
D.—Works, Spurn Point	320 – –	313 16 8	6 3 4	—
E.—Harwich Harbour	2,260 – –	2,232 14 11	27 5 1	—
F.—St. Catherine's, Jersey	100 – –	91 18 11	8 1 1	—
G.—Portpatrick Harbour	500 – –	326 8 7	173 11 5	—
£.	44,750 – –	40,187 19 –		—
Surplus to be surrendered £.			4,562 1 –	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	2,560 – –
Amount of Extra Receipts realised in the Year 1872-73, and paid over to Exchequer	3,775 9 2

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Slightly over-estimated.

B.—Provision was made in the Estimate for the Total Expenditure necessary to complete the Breakwater, which, however, was not completed within the Financial Year.

C.—It was not found necessary to incur any Expenditure on maintaining and mooring Beacons, provision for which was made in the Estimate.

D., E., F., G.—Slightly over-estimated.

The Surplus of 16,357 *l.* 17 *s.* 1 *d.*, shown on the Account of the Vote "Harbours, &c. under the Board of Trade," for the year ended 31st March 1872, has been surrendered.

Board of Trade,
30 November 1873.

R. G. C. Hamilton,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
W. C. Cocks, Inspector.

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VOTE 17.

HARBOURS, &c. UNDER THE BOARD OF TRADE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. IT will be seen on reference to the Appropriation Act for 1872-73, that the amount voted for this service was 35,130 *l.*, whereas, the total of the Grant for the year amounted to 44,750 *l.*; a Supplementary Estimate for the difference having been presented to Parliament on the 10th of February 1873.

2. The Surplus to be surrendered is, as shown on the Account, 4,562 *l.* 1 *s.*

	£.	*s.*	*d.*
Grant - - - - - - - - - - -	44,750	–	–
Expenditure - - - - - - - - - -	40,187	19	–
Surplus - - - £.	4,562	1	–

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CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 18.

PORTLAND HARBOUR.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for PORTLAND HARBOUR of REFUGE, in the Year ended 31st March 1873, showing the Surplus or Deficit.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Portland Harbour of Refuge - - - - -	400 – –	395 5 7	4 14 5	—
Surplus to be surrendered - - - £.			4 14 5	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1872-3, and paid over to Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

This is merely the difference between an Estimate and the Actual Expenditure.

Admiralty,
29 November 1873.

H. Walker,
Accountant General of the Navy, and
Comptroller of Navy Pay.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. Mostyn, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 18.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is, as shown by the Account, 4 *l.* 14 *s.* 5 *d.*

	£. s. d.
Grant - - - - - - - - - -	400 – –
Expenditure - - - - - - - -	395 5 7
Surplus - - -	£. 4 14 5

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CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 19.

METROPOLITAN FIRE BRIGADE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the METROPOLITAN FIRE BRIGADE, in the Year ended 31st March 1873, showing the Surplus or Deficit.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Metropolitan Fire Brigade - - - - -	10,000 – –	10,000 – –	—	—

Estimated Amount of Extra Receipts payable to the Exchequer - - - - - Nil.

Amount of Extra Receipts realised in the Year 1872-73, and paid over to the Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

No variation.

Office of Works, &c.,
19 November 1873.

W. P. Adam,
First Commissioner of Her Majesty's Works and Public Buildings.

F. G. Gibbins,
Clerk in charge of the Accounts.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
W. Mostyn, Inspector.

VOTE 19.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THIS Grant is "in Aid" of the Funds for establishment and maintenance of a Fire Brigade, and has been paid to the Metropolitan Board of Works.

2. In the Estimates it was stated that this Vote would be accounted for by the Treasury, but under directions from that Department the responsibility of accounting has been transferred to the Commissioners of Her Majesty's Works, &c.

	£.
Grant - - - - - - - - - - -	10,000
Expenditure - - - - - - - - - -	10,000

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CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 20.

RATES ON GOVERNMENT PROPERTY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for RATES on GOVERNMENT PROPERTY, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	733 – –	787 9 9	– –	54 9 9
B.—Travelling	200 – –	82 4 4	117 15 8	—
C.—Contribution in lieu of Rates for Property occupied by the Admiralty	19,200 – –	18,810 17 7	389 2 5	—
D.—Contribution in lieu of Rates for Property occupied by the War Department	15,300 – –	16,252 13 5	– –	952 13 5
£.	35,433 – –	35,933 5 1	506 18 1	1,007 3 2
		Deduct Surplus		506 18 1
		Net Deficit to be Voted £.		500 5 1

Estimated Amount of Extra Receipts payable to Exchequer - - - - - Nil.
Amount of Extra Receipts realised in the Year 1872-73, and paid over to Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Inspector's Salary was increased during the year, and fees were paid to a Surveyor for Special Services.
B.—Very little Travelling was found necessary during the year.
C.—This Surplus arose from the reduction of Government contributions, consequent upon the sale of certain property.
D.—Caused by the area occupied by the War Department having considerably increased during the year, and by certain extraordinary expenditure connected with the relief of the Poor in the Woolwich and Plumstead Districts.

The Surplus of 1,614 *l.* 11 *s.* 11 *d.*, shown on the Account of the Vote "Rates on Government Property," for the year ended 31st March 1872, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

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VOTE 20.

RATES ON GOVERNMENT PROPERTY.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an **Expenditure in Excess** of the Estimate under the Sub-heads A., "Salaries," and D., "**Contributions in Lieu** of Rates for Property occupied by the War Office," and on a **comparison of the Expenditure** with the Grant, there is, as stated in the Account, a Net Deficit of **500 *l.* 5 *s.* 1 *d.* to be Voted.**

	£.	*s.*	*d.*
Grant - - - - - - - - - - -	35,433	–	–
Expenditure - - - - - - - - - -	35,933	5	1
Net Deficit - - -	£. 500	5	1

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CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 21.

WELLINGTON MONUMENT.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for WELLINGTON MONUMENT, in the Year ended 31st March 1873, showing the Surplus or Deficit.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Wellington Monument - - - - - - -	3,000 - -	1,500 - -	1,500 - -	—
Surplus to be surrendered - - - £.			1,500 - -	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1872-73, and paid over to the Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

This work was not proceeded with so rapidly as was expected, in consequence of the illness of the sculptor.

The Surplus of 565 *l.* 17 *s.*, shown on the Account of the Vote "Wellington Monument," for the year ended 31st March 1872, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

VOTE 21.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus on the Grant to be surrendered to the Exchequer is, as shown by the Account, 1,500 *l.*

	£. s. d.
Grant - - - - - - - - - - - - -	3,000 - -
Expenditure - - - - - - - - - - -	1,500 - -
Surplus - - - £.	1,500 - -

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VOTE 22.

NATURAL HISTORY MUSEUM.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the NATURAL HISTORY MUSEUM, in the Year ended 31st March 1873, showing the Surplus or Deficit.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Natural History Museum - - - - - -	40,000 – –	4,179 18 2	35,820 1 10	—
Surplus to be surrendered - - - £.			35,820 1 10	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - Nil.

Amount of Extra Receipts realised in 1872–73, and paid over to the Exchequer - - - Nil.

The Surplus of 40,000 *l.* shown on the Account of the Vote "Natural History Museum," for the Year ended 31st March 1872, has been surrendered.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

The revision of the design with a view to reducing the cost of the building, caused a considerable delay; and as the contract was only entered into on the 7th February 1873, it was not practicable to carry out more of the works during the financial year.

Office of Works, &c.,
19 Nov. 1873.

W. P. Adam,
First Commissioner of Her Majesty's Works and Public Buildings.

F. G. Gibbins,
Clerk in charge of the Accounts.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
W. Mostyn, Inspector.

VOTE 22.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is, as shown by the Account, 35,820 *l.* 1 *s.* 10 *d.*

	£. s. d.
Grant - - - - - - - - - - -	40,000 – –
Expenditure - - - - - - - - - -	4,179 18 2
Surplus - - - £.	35,820 1 10

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CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 23.

METROPOLITAN POLICE COURTS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for METROPOLITAN POLICE COURTS, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—New Buildings and Alterations	550 – –	580 15 4	– –	30 15 4
B.—Maintenance and Repair of Buildings	1,612 – –	1,075 7 2	536 12 10	—
C.—Rents	3,151 – –	2,928 8 2	222 11 10	—
D.—Payments to Caretakers	433 – –	433 12 6	– –	– 12 6
E.—Furniture	300 – –	151 17 –	148 3 –	—
F.—Fuel, Light, &c.	860 – –	740 6 8	119 13 4	—
G.—Rates and Taxes	350 – –	312 8 3	37 11 9	—
H.—Incidental Expenses	95 – –	95 12 –	– –	– 12 –
I.—Purchase of Site (Supplementary)	3,260 – –	3,057 1 –	202 19 –	—
£.	10,611 – –	9,875 8 1	1,267 11 9	31 19 10
Deduct Deficit			31 19 10	
Net Surplus to be Surrendered £.			1,235 11 11	

	£. s. d.
Estimated Account of Extra Receipts payable to the Exchequer	Nil.
Amount of Extra Receipts realised in the Year 1872-73, and paid over to the Exchequer	647 14 7

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Casual difference between Estimate and Expenditure.
B.—Various works were postponed on account of the strike in the Building Trade.
C.—Error of 100 *l.* in Estimate. Reduction of rent of Bow-street Police Court.
D.—Casual difference between Estimate and Expenditure.
E.—The Service was recently transferred to this department, and the Board having no previous experience of the requirements, obtained their information from the Commissioners of Police.
F.—Casual difference between Estimate and Expenditure.
G.—Approximate Estimate. The Expenditure for Rates being dependent upon the rate in the pound of the rates levied, is liable to variation.
H.—Casual difference between Estimate and Expenditure.
I.—The whole of the charges were not paid within the financial year.

Office of Works, &c.,
25 November 1873.

W. P. Adam,
First Commissioner of Her Majesty's Works and Public Buildings.

F. G. Gibbins,
Clerk in charge of the Accounts.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. Mostyn, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

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VOTE 23.

METROPOLITAN POLICE COURTS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THESE Services were provided for in the Year 1871-72, in Vote No. 10, Class III., and were accounted for by the Home Office.

2. The Surplus of 978 *l.* 19 *s.* 4 *d.* shown upon the Accounts for the year 1871-72, has been surrendered.

3. There is an Expenditure in Excess of the Estimate under Sub-Heads A., "New Buildings and Alterations," D., "Payments to Caretakers," and H., "Incidental Expenses."

4. The Sub-Head I., "Purchase of Site," was granted on a Supplementary Estimate.

5. The Net Surplus is, as shown by the Account, 1,235 *l.* 11 *s.* 11 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - -	10,611	–	–
Expenditure - - - - - - - -	9,375	8	1
Net Surplus - - -	£. 1,235	11	11

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CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 24.

NEW COURTS OF JUSTICE AND OFFICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for NEW COURTS of JUSTICE and OFFICES, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Purchase of Property - - - - -	4,000 – –	4,963 11 7	- -	963 11 7
B.—Erection of Buildings - - - - -	20,000 – –	5,049 19 –	14,950 1 –	—
C.—Rates, Taxes, &c. - - - - - -	3,200 – –	3,944 18 4	- -	744 18 4
D.—Incidental Expenses - - - - -	100 – –	30 4 6	69 15 6	—
£.	27,300 – –	13,988 13 5	15,019 16 6	1,708 9 11
Deduct Deficit - - - - - - - - -			1,708 9 11	
Net Surplus to be surrendered - - £.			13,311 6 7	

	£. s. d.
Estimated Amount of Extra Receipts payable to the Exchequer - - - - - - -	nil.
Amount of Extra Receipts realised in the year 1872-73, and paid into the Exchequer -	722 15 3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This excess is attributable to the unavoidable delay which prevented the completion in 1871-72 of certain purchases, under the Courts of Justice (Additional Site) Act, 1871.

B.—No contract for the superstructure was entered into during the financial year.

C.—The Commissioners were called upon to pay three years arrears of Land Tax in respect of a portion of the site, for which tax no claim had heretofore been made, and the area of the property in respect of which rates are payable had moreover been considerably increased in consequence of the Courts of Justice (Additional Site) Act, 1871.

D.—From the nature of this Grant, the expenditure is necessarily uncertain.

The Surplus of 32,032 *l.* 10 *s.* 7 *d.*, shown on the Account of the Vote "New Courts of Justice and Offices," for the year ended 31st March 1872, has been surrendered.

Office of Works, &c.,
25 November 1873.

W. P. Adam,
First Commissioner of Her Majesty's Works and Public Buildings.

F. G. Gibbins,
Clerk in charge of the Accounts.

I certify that this Account has been Examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
W. Mostyn, Inspector.

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VOTE 24.

NEW COURTS OF JUSTICE AND OFFICES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

1. THE amount of the original Estimate was 37,300 *l.* The amount voted was 27,300 *l.*, being a reduction of 10,000 *l.* No information appears to have been given in Parliament as to the Sub-Heads in respect of which the reduction was made, but I have been informed by a communication from the Office of Works, that this deduction was made in respect of the provision in the Estimate under Sub-Head B., Erection of New Buildings.

2. There is an Expenditure in Excess of the Estimate under Sub-Heads A., Purhase of Property, and C., Rates, Taxes, &c.

3. The Net Surplus is, as shown by the Account, 13,311 *l.* 6 *s.* 7 *d.*

	£.	*s.*	*d.*
Grant	27,300	–	–
Expenditure	13,988	13	5
Net Surplus	£. 13,311	6	7

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CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 25.

PUBLIC BUILDINGS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for PUBLIC BUILDINGS, IRELAND, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—New Works and Alterations	45,032 – –	37,408 – 4	7,623 19 8	—
B.—Repairs and Maintenance	41,329 – –	40,612 1 11	716 18 1	—
C.—Rents of Premises	3,504 – –	3,270 2 11	233 17 1	—
D.—Rates, Taxes, and Insurance	1,940 – –	2,180 10 1	– – –	240 10 1
E.—Furniture	12,392 – –	13,609 9 6	– – –	1,217 9 6
F.—Fuel and Light	20,565 – –	28,338 16 8	– – –	7,773 16 8
G.—Incidental Expenses	1,000 – –	1,089 13 –	– – –	89 13 –
H.—Phœnix Park	6,759 – –	6,774 – 11	– – –	15 – 11
I.—Curragh of Kildare	657 – –	669 17 9	– – –	12 17 9
J.—Harbours and Inland Navigations	14,805 – –	16,466 2 11	– – –	1,661 2 11
£.	147,983 – –	150,418 16 –	8,574 14 10	11,010 10 10
Deduct Surplus				8,574 14 10
Net Deficit to be voted			£.	2,435 16 –

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	3,400 – –
Amount of Extra Receipts realised in the Year 1872–3, and paid over to Exchequer	3,231 11 5

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Board were unable to obtain sites for the New Post Offices at Cork and Waterford, which accounts for 6,000 *l.* of this Surplus. The remainder arises from less progress having been made on other Works than was anticipated.

B.—It is impossible to frame a very correct estimate for this sub-head, the expenditure during the present year being less than was anticipated.

C.—This Surplus arises from Rents due not having been applied for within the year.

D.—The Excess of 240 *l.* 10 *s.* 1 *d.* is due to the extended supply of the Vartry Water throughout the Dublin Buildings, including supplies to the Telegraph Service, for which no provision was made in the Estimate for this year.

E.—The Estimate for this sub-head was reduced this year in consequence of the savings which continued to arise for some years previous. This, coupled with the large and unexpected increase in prices, and large demands for the Postal Telegraph Service, has resulted in this over-Expenditure.

F.—This large excess of 7,774 *l.* 11 *s.* 11 *d.* is mainly caused by the great disturbance in the Coal Trade, which continued during the whole period of this Account, and, to a smaller extent, by the increase in the price of Gas, Firewood, and other supplies.

G.—Caused by extended supplies and increase in prices.

H.—Casual.

I.—Casual.

J.—This Excess is caused by the following additional Works, which were sanctioned by the Treasury in consequence of their urgency, to be undertaken during the year, viz.: 1,250 *l.* to complete the works of the Quiglough Reservoir, and 700 *l.* for the Repairs of the Sea Wall at Howth Harbour.

The Surplus of 17,543 *l.* 17 *s.* 7 *d.*, shown on the Account of the Vote for "Public Buildings, Ireland," for the year ended 31st March 1872, has been surrendered.

Office of Public Works, Dublin,
25 November 1873.

W. B. Soady, Accountant.

J. G. M'Kerlie, Chairman,
Accounting Officer, Board of Public Works.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. Mostyn, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

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VOTE 25.

PUBLIC BUILDINGS, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. IN my Report on the Account for this for 1871-2, attention was drawn to the salary of an under-bailiff who had not received a certificate of qualification. I have since been informed by the accompanying letter of the Civil Service Commissioners that there is no means of enforcing the Order in Council in this case. A.

2. Under Sub-Head A. "New Works, &c.," is included a sum of 330 *l.* in respect of Works at Queen's College, Belfast. The amount provided for this service in the details of the Estimate 1872-3, was only 210 *l.*, and the balance, 120 *l.*, was granted on the Estimates for 1873-4. As the work was completed during the year 1872-3, the whole charge has been borne on the Vote for that year.

3. Under the same Sub-head is included a sum of 250 *l.* for a new iron shed at Marlboro'-street Infants' School. No provision for this service appears to have been made in the Estimates; 200 *l.* was however provided for this service in the Estimates 1871-2, and I have been informed by the Accountant that "as the contract was only entered into in March 1872, the work was not completed within the year of Estimate, and that this was not foreseen in time to insert a re-vote."

4. Under this Sub-head is also included a sum of 946 *l.* 17 *s.*, being the purchase-money of property called Green Park, for the purposes of the Coast Guard Service.
No provision was made for this Service in the Estimates, and I am of opinion that being of a special nature the expenditure ought to have been shown under a new sub-head. I have also to observe that in the Accountant's explanation of the Causes of Variation between Expenditure and Grant, no notice is taken of this Expenditure. A copy of Treasury letter of 28th June 1872 on this subject is annexed. B.

5. Under Sub-Head J. a sum of 700 *l.* is included for work done to the Sea Wall at Howth. No provision was made for this Service in the Estimates. As this work was carried out in connection with the ordinary Harbour Works, it was found impossible to apportion with accuracy the amount applicable to the Sea Wall, and the transaction was dealt with as a Grant in Aid of the Expenditure charged in the Non-Appropriation Accounts. For the same reason as that given in paragraph 4, I consider that this Service ought to have been shown under a new Sub-head. Copies of the Correspondence which has taken place are annexed. C. and C1.

6. In framing the Estimates of Public Buildings, Ireland, the net amount is shown, allowance in certain instances being made for the probable value of old materials. The rule, which is almost invariably observed in taking the Estimates for Civil Services, is to provide for the gross amount of the expenditure to be incurred, and to treat as Exchequer Extra Receipts any sums received from sale of old stores, or for materials supplied, or for work done for the public or other Governments. A different principle obtains in the case of Army and Navy Services, but, so far as I am aware, this and the Stationery Office Account form the only exception among the Civil Departments. It appears to me that the principle of providing for the gross amounts should be extended to the Public Works, Ireland, Copies of the Correspondence on the subject are annexed. D. D1. D2. and D3.

7. There is an Expenditure in Excess of the Sub-Heads under, D. "Rates, Taxes, &c." E. "Furniture," F. "Fuel and Light," G. "Incidental Expenses," H. "Phœnix Park," I. "Curragh of Kildare," and J. "Harbours and Inland Navigation."

8. The Net Deficit is, as shown by the Account, 2,435 *l.* 16 *s.*, for which a Vote will be required.

	£.	*s.*	*d.*
Grant - - - - - - - - - - -	147,983	–	–
Expenditure - - - - - - - - - -	150,418	16	–
Net Deficit - - - £.	2,435	16	–

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CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 25.—PUBLIC BUILDINGS, IRELAND—*continued.*

(A.)

Civil Service Commission,
17 January 1873.

Sir,

WITH reference to my letter of the 19th November last, in which it was stated in reply to your letter (1515) of the 13th November, that the Civil Service Commissioners saw no reason to doubt that the situation of Under Bailiff at the Curragh of Kildare was subject to the provisions of the Order in Council of 4th June 1870.

I am directed to acquaint you for the information of the Comptroller and Auditor General, that when my letter above referred to was written, the attention of the Commissioners had not been drawn to the Act 31 & 32 Vict. c. 60, ss. 4 and 5, by which the right of appointing to the situation in question is given unreservedly to the Ranger of the Curragh.

Though the Commissioners think it important that all persons nominated under whatever authority to public employment should be examined as to their qualifications, it has been held in cases similar to the present, that if the nominating authority refuses to be bound by the Order in Council, there is no means of enforcing it, and the Commissioners desire, therefore, to modify in this sense the opinion conveyed by the letter first above quoted.

I have, &c.

The Secretary, Exchequer and Audit Office. (signed) *T. Walrond.*

(B.)

(10,268—72.)

Treasury Chambers, 28 June 1872.

Gentlemen,

I AM commanded by the Lords Commissioners of Her Majesty's Treasury to acquaint you, with reference to your Report of the 21st instant, that they are pleased to authorise
950 . the purchase of the property called Green Park at the estimated price of Nine hundred and fifty pounds, with residence attached to it for the use of the Coastguard at Youghal, and they approve of the amount being charged, under the circumstances stated, to Civil Service Estimates, Vote 25, Class I., Sub-head A., deferring work of less importance to the amount above stated.

I remain, &c.

The Commissioners of Public Works, Dublin. (signed) *R. R. W. Lingen.*

(C.)

(6243—72.)

HOWTH HARBOUR.

Office of Public Works, Dublin,
17 October 1872.

Sir,

WITH reference to the Board's letter of the 30th of May last, I am directed to state, for the information of the Lords Commissioners of Her Majesty's Treasury, that the additional sum required for the repairs of the sea works of this harbour during the current year, over and above the ordinary repairs will be Seven hundred pounds, which includes the sum of
700 *l.* Four hundred and fifty pounds, being the sum for repairing the damage done by the storm
450 *l.* of the 21st of April last.

As the receipts from the tolls of the harbour will be only sufficient for its ordinary maintenance, I am directed by the Commissioners to request that you will move their
700 *l.* Lordships to sanction the expenditure of Seven hundred pounds out of any available balances on the general vote for Public Buildings.

I have, &c.

The Secretary, Treasury, London, S.W. (signed) *E. Hornsby,* Secretary.

(C. 1.)

(15,815.)

Treasury Chambers, 26 October 1872.

Gentlemen,

IN reply to Mr. Hornsby's letter of the 17th instant, I am commanded by the Lords Commissioners of Her Majesty's Treasury to acquaint you that their Lordships are
700 *l.* pleased to sanction the expenditure of a sum of Seven hundred pounds on account of the repairs

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CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 25.—PUBLIC BUILDINGS, IRELAND—*continued.*

repairs of the sea works of the Harbour at Howth during the current year, over and above the ordinary repairs, and including the sum of Four hundred and fifty pounds on account of the damage done by the storm of the 21st April last. 450*l.*

I have, &c.
(signed) *William Law.*

The Commissioners of Public Works,
Dublin.

(D.)

Exchequer and Audit Department, Somerset House,
London, W.C., 30 January 1873.

Gentlemen,

THE attention of the Comptroller and Auditor General has been called to the practice which has existed for many years in the Accounts of Public Buildings, Ireland, of abating the value of old materials from the gross claims of contractors and others.

Attention was drawn to this point in a letter from this Department of the 4th April 1870, and it would appear from Mr. Soady's reply of the 8th of that month, that the probable value of old materials is taken into account in framing the Estimates, and in making the contract in pursuance of directions contained in a Treasury Minute of the 23rd December 1867.

Without entering into the question as to how far it may be advisable to make provision for the net amount in the Estimates and Contracts, the Comptroller and Auditor General cannot but be of opinion that one uniform system should, as far as possible, be adopted throughout the Service. On referring to the services of a similar nature to those of Public Buildings, Ireland, embraced in Class I. of the Estimates, it is found that in every instance the gross amount is charged against the Vote, and the proceeds of old materials, &c., is carried to Exchequer Extra Receipts.

Under these circumstances, I am to suggest, for the consideration of the Commissioners, whether steps may not be taken to place the Estimates and Accounts of Public Buildings, Ireland, on the same footing as the other Accounts in Class I., by providing for the gross amount of the Works to be done, and carrying the proceeds of old materials to the head of Exchequer Extra Receipts.

I have, &c.
(signed) *C. L. Ryan.*

The Commissioners
of Public Works, Ireland.

(D. 1.)

(1254—73.)

Office of Public Works, Dublin,
27 February 1873.

Sir,

IN reply to your letter of 30th ultimo, No. 207, suggesting whether the practice of this Board as respects the Estimates and Accounts of the Vote for Public Buildings could not be placed on the same footing as the other Accounts in Class I., by providing for the gross amount of the works to be done, and carrying the proceeds of Old Materials to the Head of Exchequer Extra Receipts, I am directed by the Commissioners of Public Works to state that, during the year 1867, when the present arrangements were made, they submitted to the Lords Commissioners of Her Majesty's Treasury, after a most careful consideration, the desirability of excluding the value of Old Materials taken by tradesmen in works of renewal from being applied as Extra Receipts, which their Lordships were pleased to sanction by Minute dated 23rd December 1867.

Without underrating the importance of the point now raised by the Comptroller and Auditor General of bringing the Board's practice in this matter into conformity with other Departments, the Board still, after five years' experience of the working of the system, cannot but apprehend that serious difficulties and drawbacks would attend the endeavour to carry into effect the desired arrangement, as regards this Department; difficulties which would only result in increasing the Votes to the same, if not to a larger amount than the sums which would be carried to the credit of the Exchequer; a course, especially in the more important case, which would lead to a very large increase in certain items, and would therefore probably not be satisfactory to the Treasury.

The Board would also observe that the present system affords a safeguard that the deductions on foot of contracts in respect of Old Materials applied are not overlooked, as might otherwise be the case, as it ensures the report of the credit in connection with the charge.

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CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 25.—PUBLIC BUILDINGS, IRELAND—*continued.*

D. 2.

The Board beg to forward a copy of a Memorandum on this subject by Mr. Owen, their architect; and submit, if the Comptroller and Auditor General is still of opinion that the change should be made, that the question be referred to the Lords of the Treasury for decision.

I am, &c.
(signed) *W. B. Soady,*
Accountant.

The Secretary,
Exchequer and Audit Department,
Somerset House, London.

(D. 2.)

(1254—73.)

ACCOUNTING FOR OLD MATERIALS.

I THINK the change a very injudicious one to make, unless there be some reason for it. which I cannot discover.

There are two cases in which this question may arise, viz.:—

1. Old Materials and Condemned Stores, unconnected with a particular building, contract, or work.

2. Old Materials connected with or arising from particular work.

Now, as regards the first, there can be no doubt that the money received for the sale of them should be carried to credit as suggested, and this done by the Board as regards the periodical sales of Condemned Stores, &c., at the Castle.

But, as to the second case, it again divides itself into two parts:—

A. Materials arising from the progress of a contract.

B. Those arising from the substitution of new for old in the ordinary course of repairs.

As regards A, if the Board contracts for a building which involves the removal of an old building, the partial reconversion of its materials, and the removal of the remainder, how is it possible to carry out the suggestion? It would amount to this, that, before allowing a contractor to commence (as the pulling down is always the first thing), the contractor would be called on to lodge in cash the estimated value of the old materials. This is so contrary to the whole course of trade that it could never be carried out.

B. In this case there sometimes is a pretty large credit, as, for instance, when large roof spaces have the covering of lead or copper renewed; but these cases are rare, and in them the Estimate is made to cover only the actual cost of the work, and this course should, in my opinion, be continued. It is not consistent to go to Parliament for say 100 *l.* for repairs to a roof when the old materials will pay 50 *l.* of the expense; but the more common case is to have very trifling credits of old metal, &c., for which new has been substituted. The extent of these is so small to make it quite indifferent whether any change is made or not, as regards swelling one account or another; but I fear it would involve more trouble than it is worth.

(signed) *Jack Owen.*

(D. 3.)

Exchequer and Audit Department,
Somerset House, London, W.C.
10 April 1873.

Sir,

I AM directed by the Comptroller and Auditor General to inform you that his attention having been called to the probable value of old materials being taken into account in framing the Estimates of Public Buildings, Ireland, and a Vote for the net sum taken, a communication was addressed to the Commissioners of Works, Ireland, copy of which, together with reply from Mr. Soady, are herewith transmitted.

D., D. 1. and D 2.

The objections to the proposal appear to come under the two following heads:—

First. It is apprehended that serious difficulties and drawbacks would attend the alteration in the mode of taking the Estimates, and would lead to a very large increase in certain items.

Secondly.

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CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 25.—PUBLIC BUILDINGS, IRELAND—*continued.*

Secondly. While the present system affords a safeguard that the deductions on foot of contracts in respect of old materials are not overlooked, as might otherwise be the case, it ensures the report of the credit in connection with the charge.

As regards the first point, I am to observe that the fact of the Gross Vote being taken for all works, admits in every case of an explanation, by foot note, showing the reason why a larger sum is provided for than would be necessary if the net sum had been taken.

As regards the second objection, I am to remark that it is not proposed to alter the present system of making the deductions in respect of old materials on foot of contracts and of paying the net sum to the contractor; the question raised was as to the mode of recording the transactions in the Account, as the Comptroller and Auditor General is of opinion that the gross amount should be charged against the Vote and the value of old materials carried to Exchequer Extra Receipts.

In bringing this matter under the notice of the Lords Commissioners of Her Majesty's Treasury, the Comptroller and Auditor General desires me to point out that the system of providing for the gross amount is one which has for some time been in force in the Board of Works, England, apparently without any unsatisfactory result.

Looking to the advisability of there being one uniform principle in taking the Estimates for Civil Services, the Comptroller and Auditor General cannot but be of opinion that the principle providing for the gross amounts in the Estimates, should be extended to the "Public Buildings, Ireland," which, so far as he is aware, is the only Department of Civil Expenditure which forms an exception to the general rule.

I have, &c.

The Secretary to the Treasury. (signed) *H. Treherne.*

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CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 26.

LIGHTHOUSES ABROAD.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for LIGHTHOUSES ABROAD, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—New Works, Bahamas	4,500 – –	6 6 –	4,493 14 –	—
B.—Maintenance and Repairs, Bahamas	11,000 – –	10,388 6 1	611 13 11	—
C.— Ditto - - ditto - Falkland Islands	600 – –	151 13 4	448 6 8	—
D.— Ditto - - ditto - Morocco	60 – –	58 – 10	1 19 2	—
E.— Ditto - - ditto - Sombrero	800 – –	680 19 3	119 – 9	—
F.—Incidental Expenses	100 – –	100 – –	—	—
£.	17,060 – –	11,385 5 6		—
Surplus to be surrendered - - - £.			5,674 14 6	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	100 – –
Amount of Extra Receipts realised in the Year 1872-73, and paid over to Exchequer	27 3 11

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Bird Rock.—These works are now in active operation, but from various causes their commencement was postponed.

B.—This saving arises from a slight over-estimate of expenditure.

C.—The only charge to this Sub-head is an amount transferred from the same Sub-head of the previous Vote at the direction of the Public Accounts Committee. In consequence of delay arising in communication with the Falkland Islands on certain matters connected with the Stores Accounts, which have been sent back for explanation but have not yet been returned, the Board of Trade have determined, although the points under discussion are in themselves of trifling importance, to withdraw the whole charge from the Vote until the required explanations have been furnished.

D.—Nil.

E —Over-estimated.

The Surplus of 10,121 *l.* 17 *s.* 11 *d.*, on the Account of the Vote "Lighthouses Abroad," for the year ended 31st March 1872, has been surrendered.

Board of Trade,
30 November 1873.

R. G. C. Hamilton,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
W. C. Cocks, Inspector.

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VOTE 26.

LIGHTHOUSES ABROAD.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

No observations are necessary on this Account.

The Surplus to be surrendered is, as shown on the Account, 5,674*l.* 14*s.* 6*d.*

	£.	*s.*	*d.*
Grant - - - - - - - - - -	17,060	–	–
Expenditure - - - - - - - - -	11,385	5	6
Surplus - - -	£. 5,674	14	6

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CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 27.

BRITISH EMBASSY HOUSES, PARIS AND MADRID.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for BRITISH EMBASSY HOUSES PARIS and MADRID, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—British Embassy House, Paris - - -	600 - -	489 2 4	110 17 8	—
B.—British Embassy House, Madrid - - -	100 - -	98 4 9	1 15 3	—
£.	700 - -	587 7 1		—
Surplus to be Surrendered - £.			112 12 11	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1872-73, and paid over to the Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The accounts for maintenance for the quarter ending Christmas 1872 were not received in time for payment during the financial year.

B.—Casual difference between Estimate and Expenditure.

A Grant has been taken for 1,106 *l.* 18 *s.*, the Deficit shown on the Account of the Vote "British Embassy Houses, Paris and Madrid," for the year ended 31st March 1872.

Office of Works,
25 Nov. 1873.

W. P. Adam,
First Commissioner of Her Majesty's Works and Public Buildings.

F. G. Gibbins,
Clerk in charge of the Accounts.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer and Auditor General of Public Accounts.

Examined,
W. Mostyn, Inspector.

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VOTE 27.

BRITISH EMBASSY HOUSES, PARIS AND MADRID.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is, as shown by the Account, 112*l.* 12*s.* 11*d.*

	£.	*s.*	*d.*
Grant - - - - - - - - -	700	–	–
Expenditure - - - - - - - - -	587	7	1
Surplus - - - £.	112	12	11

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CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 28.

BRITISH CONSULATE AND EMBASSY HOUSES, CONSTANTINOPLE, CHINA, JAPAN, AND TEHRAN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for BRITISH CONSULATE and EMBASSY HOUSES, CONSTANTINOPLE, CHINA, JAPAN, and TEHRAN, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—British Consulate and Embassy Houses, Constantinople and Therapia - - - - -	28,597 - -	22,354 15 5	6,242 4 7	—
B.—Consular Buildings, China and Japan - -	34,325 - -	14,776 1 8	19,548 18 4	—
C.—Rents, China and Japan - - - - -	7,561 - -	7,440 - 1	120 19 11	—
D.—Mission House, Tehran - - - - - -	12,000 - -	5,514 14 11	6,485 5 1	—
£.	82,483 - -	50,085 12 1		—
Surplus to be surrendered - - - £.			32,397 7 11	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - - Uncertain.
Amount of Extra Receipts realised in the year 1872-73, and paid over to the Exchequer £. 4,346 1 5

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Owing to the exceptional condition of the Iron Trade, considerable delay arose in the delivery of materials necessary for the fire-proof construction.

B.—The works were delayed by various unforeseen causes, by the difficulty of obtaining contracts, and by very unfavourable weather.

C.—Casual difference between Estimate and Expenditure.

D.—This variation is due to the continued effects of the Famine in Persia.

The Surplus of 22,762 *l.* 2 *s.* 4 *d.*, shown on the Account of the Vote "British Consulate and Embassy Houses, Constantinople, China, Japan, and Tehran," for the Year ended 31st March 1872, has been surrendered.

Office of Works, &c.,
28 November 1873.

W. P. Adam,
First Commissioner of Her Majesty's Works and Public Buildings.

F. G. Gibbins,
Clerk in charge of the Accounts.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. Mostyn, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

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VOTE 28.

BRITISH CONSULATE AND EMBASSY HOUSES, CONSTANTINOPLE, CHINA, JAPAN, AND TEHRAN.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

The Surplus is, as shown by the Account, 32,397 *l.* 7 *s.* 11 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - -	82,483	-	-
Expenditure - - - - - - - -	50,085	12	1
Surplus - - -	£. 32,397	7	11

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CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 29.

ANSTRUTHER HARBOUR.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for ANSTRUTHER HARBOUR, in the Year ended 31st March 1873, showing the Surplus or Deficit.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
Anstruther Harbour:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Carrying on Repair of the Eastern Pier - -	2,114 – –	1,984 13 11	129 6 1	—
Surplus to be surrendered - - - £.			129 6 1	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1872–73, and paid over to Exchequer - - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

Unexpended on Repair of the Eastern Pier at close of the Financial Year.

The Surplus of 2,114 *l.* 3 *s.* 9 *d.*, shown on the Account of the Vote "Anstruther Harbour," for the Year ended 31st March 1872, has been surrendered.

Fishery Board, Scotland,
Edinburgh, 25 October 1873.

B. F. Primrose, Secretary
and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 29.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus on the Grant to be surrendered to the Exchequer, as shown in the Account, is 129 *l.* 6 *s.* 1 *d.*

	£.	s.	d.
Grant - - - - - - - - - -	2,114	–	–
Expenditure - - - - - - - - - -	1,984	13	11
Surplus - - - £.	129	6	1

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VOTE 30.

NEW PALACE AT WESTMINSTER (ACQUISITION OF LANDS).

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the NEW PALACE at WESTMINSTER (ACQUISITION of LANDS), in the Year ended 31st March 1873, showing the Surplus or Deficit.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
New Palace at Westminster (Acquisition of Lands) -	1,250 – –	393 8 8	856 11 4	—
Surplus to be surrendered - - - £.			856 11 4	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	Uncertain.
Amount of Extra Receipts realised in the Year 1872-73, and paid over to the Exchequer	1,357 17 11

EXPLANATION of the Causes of Variation between Expenditure and Grant.

The variation arose from its being impossible to settle certain business relating to purchases so soon as was anticipated, and the consequent delay in making payments connected with it.

This Surplus of 50,297 *l.* 6 *s.* 3 *d.* shown on Account of the Vote, "New Palace at Westminster (Acquisition of Lands)," for the year ended the 31st of March 1872, has been surrendered.

Office of Works, &c.,
28 Nov. 1873.

W. P. Adam,
First Commissioner of Her Majesty's Works and Public Buildings.

F. G. Gibbins,
Clerk in charge of the Accounts.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. Mostyn, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 29.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. No provision was made for this Service in the original Estimates. The Vote was taken on a Supplementary Estimate, and granted in the Appropriation Act, 1873-74.

2. The Surplus is, as shown by the Account, 856 *l.* 11 *s.* 4 *d.*

	£.	s.	d.
Grant - - - - - - - - - - - - -	1,250	–	–
Expenditure - - - - - - - - - - - -	393	8	8
Surplus - - - £.	856	11	4

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CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Three Accounts have been rendered to this Department, in respect of which no Vote was taken, nor Expenditure incurred in 1872–73.

The Accounts are, for "Chapter House, Westminster," "University of London, Buildings," and "St. Paul's Cathedral, National Thanksgiving." The first two show the Savings on the Vote 1871–72 surrendered, and the latter the Deficit for which a Vote has been taken.

On Vote No. 12, a sum of 335 *l.* received from an Insurance Company, does not appear to have been paid over to the Exchequer.

In the course of the examination of the Services under this Class of the Votes for 1872–73, 351 Questions have been raised, of which 57 caused alterations in the Accounts, 115 the production of authorities, and the remainder were satisfactorily explained.

The following Statement will show how far the Expenditure in respect of the Grant for the Services in Class I. has fallen short of the Grants for the year 1872–73.

It will be seen that the Net Surplus on all the Votes of this Class amounts to 264,948 *l.* 4 *s.* 5 *d.*

STATEMENT.

No. of Vote.	SERVICE.	GRANT.	EXPENDITURE.	EXPENDED. Less than Granted.	EXPENDED. More than Granted.	Extra Receipts payable to the Exchequer. Estimated.	Extra Receipts payable to the Exchequer. Realized.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	Royal Palaces	41,552	49,889 5 2	- -	8,337 5 2	—	—
2	Royal Parks	101,376	101,679 2 8	- -	303 2 8	—	3,189 15 10
3	Public Buildings	132,375	115,253 - 1	17,621 19 11	—	—	*7,927 5 -
4	Furniture of Public Offices	14,000	12,177 5 6	1,822 14 6	—	—	—
5	Houses of Parliament	29,741	25,278 15 10	4,462 4 2	—	—	279 3 1
6	New Home and Colonial Offices	100,000	95,176 2 9	4,823 17 3	—	—	14 19 10
7	Sheriff Court Houses, Scotland	12,133	9,190 16 4	2,942 3 8	—	—	14 6 8
8	National Gallery Enlargement	50,000	16,591 19 5	33,408 - 7	—	—	619 15 10
9	Glasgow University Buildings	20,000	20,000 - -	—	—	—	—
10	Industrial Museum, Edinburgh	11,200	3,837 2 1	7,362 17 11	—	—	—
11	Burlington House	47,000	33,692 14 -	13,307 6 -	—	—	—
12	Post Office and Inland Revenue Buildings	172,389	92,553 19 10	79,835 - 2	—	—	795 12 8
13	British Museum Buildings	5,229	4,333 - 1	895 19 11	—	—	1 19 4
14	County Courts Buildings	42,305	37,880 17 2	4,424 2 10	—	—	691 - 11
15	Science and Art Department Buildings	34,896	20,654 2 8	14,241 17 4	—	—	7 9 6
16	Surveys of the United Kingdom	127,210	131,437 19 5	- -	4,227 19 5	—	11,384 19 1
17	Harbours, &c. under the Board of Trade	44,750	40,187 19 -	4,562 1 -	—	2,560 - -	3,775 9 2
18	Portland Harbour	400	395 5 7	4 14 5	—	—	—
19	Metropolitan Fire Brigade	10,000	10,000 - -	—	—	—	—
20	Rates on Government Property	35,433	35,933 5 1	- -	500 5 1	—	—
21	Wellington Monument	3,000	1,500 - -	1,500 - -	—	—	—
22	Natural History Museum	40,000	4,179 18 2	35,820 1 10	—	—	—
23	Metropolitan Police Courts	10,611	9,375 8 1	1,235 11 11	—	—	647 14 7
24	New Courts of Justice, and Offices	27,300	13,988 13 5	13,311 6 7	—	—	722 15 3
25	Public Buildings, Ireland	147,983	150,418 16 -	- -	2,435 16 -	3,400 - -	3,231 11 5
26	Lighthouses Abroad	17,060	11,385 5 6	5,674 14 6	—	100 - -	27 3 11
27	British Embassy Houses, Paris and Madrid	700	587 7 1	112 12 11	—	—	—
28	British Consulate and Embassy Houses, Constantinople, China, Japan, and Tehran	82,483	50,085 12 1	32,397 7 11	—	—	4,346 1 5
29	Anstruther Harbour	2,114	1,984 13 11	129 6 1	—	—	—
30	New Palace at Westminster; Acquisition of Lands	1,250	393 8 8	856 11 4	—	—	1,357 17 11
	TOTAL £.	1,364,990	1,100,041 15 7	280,752 12 9	15,804 8 4	6,060 - -	39,035 1 5
	Net Surplus £.			264,948. 4. 5.		More than Estimated £.	32,975. 1. 5.

* This amount includes the Extra Receipts arising from the Votes "Royal Palaces," "Public Buildings," and "Furniture."

Exchequer and Audit Department,
15 January 1874.

Wm. Dunbar,
Comptroller General of the Receipt and Issue of Her Majesty's Exchequer, and Auditor General of Public Accounts.

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CIVIL SERVICE ACCOUNTS, 1872–73.

CLASS II.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE ESTIMATES, CLASS II., for the Year ended the 31st of March 1873; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 1.

HOUSE OF LORDS OFFICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for HOUSE of LORDS OFFICES, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Department of the Lord Chancellor	4,245 – –	4,245 – –	—	—
B.—Department of the Chairman of Committees	4,910 – –	4,891 4 5	18 15 7	—
C.—Department of the Clerk of the Parliaments (Salaries)	23,480 – –	23,439 1 –	40 19 –	—
D.—Department of the Clerk of the Parliaments (Incidents)	450 – –	431 19 8	18 – 4	—
E.—Department of the Gentleman Usher (Salaries)	6,285 – –	6,257 6 8	27 13 4	—
F.—Department of the Gentleman Usher (Incidents)	1,545 – –	1,631 12 10	—	86 12 10
G.—Department of the Librarian (Salaries)	1,510 – –	1,510 – –	—	—
H.—Department of the Librarian (Incidents)	270 – –	227 17 10	42 2 2	—
I.—Department of the Lord Great Chamberlain (Salaries)	200 – –	200 – –	—	—
K.—Department of the Lord Great Chamberlain (Incidents)	200 – –	178 19 6	21 – 6	—
L.—Witnesses attending Committees	400 – –	572 4 2	—	172 4 2
M.—Shorthand Writers	600 – –	741 10 1	—	141 10 1
N.—Miscellaneous Expenses	575 – –	318 15 8	256 4 4	—
£.	44,670 – –	44,645 11 10	424 15 3	400 7 1
Deduct Deficit			400 7 1	
Net Surplus to be surrendered £.			24 8 2	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	30,000 – –
Amount of Extra Receipts realised in the Year 1872-73, and paid over to Exchequer	29,595 – 8

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—Saving caused by the portion of the salary of the clerk to the Examiners to Standing Orders, paid by the House of Lords, being reduced to 50 *l.* per annum for a portion of the Session.

C.—Saving caused by the retirement of Mr. W. E. Walmisley, a senior clerk, and the vacancy in the clerkships from the promotion consequent thereon, not having been filled up.

D.—Saving caused by the charges for postage, &c., being below the Estimate.

E.—Saving caused by the payment to Black Rod for daily attendances being below the Estimate.

F.—Excess of payments owing to the charges for fuel being considerably above the Estimate, and to the increase of wages granted to the housekeeper's servants.

H.—Saving caused by the charges being below the Estimate.

K.—Saving caused by the charges being below the Estimate.

L., M.—Excess of payments on these Sub-heads, arising from the large amount of Committee business during the year.

N.—Saving caused by the charges being below the Estimate.

The excess of payments on Sub-heads F., L., and M., was met by the application of savings under other Sub-heads, the sanction of Her Majesty's Treasury having been obtained thereto. *See* Treasury Letters (10,612), 2nd July 1872, and (4,915) 31st March 1873.

The Surplus of 1542*l.* 13*s.* 2*d.*, shown on the Account of the Vote "House of Lords Offices," for the year ended 31st March 1872, has been surrendered.

House of Lords,
10 Nov. 1873.

John George Shaw Lefevre,
Cler. Parliamentor, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

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VOTE 1.

HOUSE OF LORDS OFFICES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimates has taken place under the following Sub-heads:—

F. Department of the Gentleman Usher, "Incidents."
L. Witnesses attending Committees.
M. Shorthand Writers.

2. The Net Surplus to be surrendered to the Exchequer is 24 *l.* 8 *s.* 2 *d.*, as shown on the Account.

	£.	*s.*	*d.*
Grant - - - - - - - - -	44,670	–	–
Expenditure - - - - - - - -	44,645	11	10
Net Surplus - - -	£. 24	8	2

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 2.

HOUSE OF COMMONS OFFICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the HOUSE of COMMONS OFFICES in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Chairman of Committee of Ways and Means, &c. Salary	1,500 – –	1,500 – –	—	—
B.—Department of the Clerk of the House, Salaries and Allowances	23,227 – –	22,657 19 1	569 – 11	—
C.—Department of the Clerk of the House, Incidental Expenses	429 – –	140 4 –	288 16 –	—
D.—Department of the Speaker, Salaries and Allowances	9,595 – –	9,089 16 7	505 3 5	—
E.—Department of the Speaker, Incidental Expenses	750 – –	767 3 3	– –	17 3 3
F.—Department of the Serjeant-at-Arms, Salaries, Allowances, and Wages	6,070 – –	6,054 4 10	15 15 2	—
G.—Department of the Serjeant-at-Arms, Incidental Expenses	2,000 – –	1,873 18 3	126 1 9	—
H.—Witnesses attending Committees	1,200 – –	1,101 2 –	98 18 –	—
I.—Shorthand Writers	3,000 – –	1,901 – 6	1,098 19 6	—
K.—Fuel and Light	1,000 – –	927 18 3	72 1 9	—
L.—Miscellaneous Expenses	628 – –	550 1 8	77 18 4	—
£.	49,399 – –	46,563 8 5	2,852 14 10	17 3 3
Deduct Deficit			17 3 3	
Net Surplus to be surrendered £.			2,835 11 7	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - None.

Amount of Extra Receipts realised in the Year 1872–73, and paid over to Exchequer - - - None.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—Saving mainly caused by the retirement of a principal and an assistant clerk, and the promotion and appointment of other clerks at the minimum rates of Salary. A saving of 100 *l.* has been effected by the duty of superintending the Copying Office having been temporarily performed, since the retirement of the late superintendent, by the senior messenger in the Department of the Serjeant at Arms, who is also employed as a writer, and receives an annual gratuity of 10 *l.* 10 *s.* for preparing and delivering orders for the attendance of Witnesses in Private Bill Committees. One office messenger was employed for a short period in the Session as an extra messenger in the Serjeant's Department (*see* observation, in Sub-head D., relating to the clerk to the Examiners and Taxing Officer, and in Sub-head F., relating to one of the office messengers).

C.—Saving caused by the charge for incidental and miscellaneous expenses being under the estimate.

D.—Saving caused by the office of Clerk to the Speaker's Counsel not having been filled up, in consequence of the reduction in the number of Private Bills, and by the duties of Clerk to the Examiners and Taxing Officer being now performed by one of the clerks in the department of the Clerk of the House. The clerk in the Library receives a gratuity of 5 *l.* for extra services in connection with the issue of writs in the Recess.

E.—Excess of payments caused by the porters having to go greater distances than formerly to deliver Parliamentary Papers at the residences of Honourable Members.

F.—Casual difference between Estimate and Expenditure. One office-keeper is employed as an office messenger in the department of the Clerk of the House, but the two payments do not exceed the salary of an ordinary office messenger. One cleaner is employed as a writer in the same department, and receives an annual gratuity of 5 *l.* for services performed in the Journal Office. The attendant on the Examiner and Taxing Officer is also occasionally employed as a writer (*see* observation in Sub-head B. relating to the senior messenger).

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 2.—HOUSE OF COMMONS OFFICES—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

G.—The Estimate was prepared in view of Parliament meeting in the Autumn.

H. and I.—The charge for witnesses and shorthand writers attending Public Committees varies so considerably in different Sessions that it is not possible to calculate accurately what the Expenditure will amount to.

K.—Same reason as Sub-head G.

L.—The charge for Postage was less than in last Session and there were no miscellaneous payments.

The Surplus of 3,715 *l.* 2 *s.* 3 *d.*, shown on Account of the Vote "House of Commons Offices," for the year ended 31st March 1872, has been surrendered.

The fees received at the House of Commons for the Session 1872, estimated at 35,000 *l.*, amounted to 37,981 *l.* 11 *s.* 0 *d.*, and were paid by the Bank of England into the Exchequer pursuant to Act 12 & 13 Vict. c. 72.

H. Brand, Speaker.
Wm. Rose, Accounting Officer.

House of Commons, 4 August 1873.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 2.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Account shows a Net Surplus of 2,835 *l.* 11 *s.* 7 *d.*, but there is an excess of Expenditure amounting to 17 *l.* 3 *s.* 3 *d.* under the Sub-head E. of the Estimate.

2. The Net Surplus on the Grant to be surrendered to the Exchequer is, as shown on the Account, 2,835 *l.* 11 *s.* 7 *d.*

	£.	s.	d.
Grant - - - - - - - - -	49,399	–	–
Expenditure - - - - - - - -	46,563	8	5
Net Surplus - - -	£. 2,835	11	7

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 3.

TREASURY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for TREASURY, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
TREASURY:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	46,691 – –	46,651 4 –	39 16 –	—
B.—Incidental Expenses	2,000 – –	1,605 14 9	394 5 3	—
OFFICE OF PARLIAMENTARY COUNSEL:				
C.—Salaries	5,073 – –	5,110 14 10	– –	37 14 10
D.—Fees to Counsel	1,400 – –	1,920 5 –	– –	520 5 –
E.—Incidental Expenses	105 – –	53 2 5	51 17 7	—
£.	55,269 – –	55,341 1 –	485 18 10	557 19 10
		Deduct Surplus		485 18 10
		Net Deficit to be Voted £.		72 1 –

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1872–73, and paid over to Exchequer - - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Two clerks were transferred to the Home Office in December 1872, and sundry arrangements were made resulting in a Net Surplus.

B.—The Expenditure under this Head fell short of the average yearly amount upon which the Estimate was based.

C.—A writer was required for a portion of the year to assist in the work of the office.

D.—This Excess was caused by the employment of counsel in the preparation of a Bill on the Law of Evidence.

E.—This included a provision for extra writing, which has been charged to Sub-head C. A smaller amount has been provided for 1873-74.

The Surplus of 587 *l.* 6 *s.* 2 *d.*, shown on the Account of the Vote "Treasury," for the year ended 31st March 1872, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in accompanying Report, is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

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VOTE 3.

TREASURY.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER Sub-Head A., "Salaries," is included a charge of 38*l.* 18*s.* 10*d.*, being the amount of salary paid to Mr. Nash, as a clerk in the Supplementary Department, from the 16th November to the 15th March. Up to the former date Mr. Nash had filled the office of temporary clerk, for which appointment he obtained a Civil Service certificate in 1869. As some doubt appeared to exist as to the necessity of Mr. Nash's obtaining a fresh certificate on his appointment to the Supplementary Establishment, I caused a communication to be addressed to the Civil Service Commissioners, and I annex copy of their answer, stating that in their opinion a fresh certificate was necessary. A.

This opinion was communicated to the Accounting Officer, but up to the date of the last Returns, rendered to this office by the Civil Service Commissioners, it would appear that this requirement has not been complied with. I am, therefore, unable to report this amount as properly chargeable against the Vote.

2. Under Sub-Head D. is included a sum of 52*l.* 10*s.*, being the payment to a draftsman who was employed in drafting the Emigration Convention with the United States. As this sum did not appear to me to come within the definition of the Sub-Head D. of this Vote, which provides only for the assistance of additional counsel in drawing Bills, a question was addressed to the Accounting Officer, who furnished, in explanation, the annexed copies of correspondence from the Treasury and Board of Trade on the subject.

3. Expenditure in excess of the Estimate has taken place under Sub-Head C., "Office of Parliamentary Counsel," and D., "Fees to Counsel."

4. The deduction of the amount referred to in the 1st paragraph of this Report will make the Saving under Sub-Head A. 78*l.* 14*s.* 10*d.* instead of 39*l.* 16*s.*, and will reduce the Net Deficit to be voted by Parliament from 72*l.* 1*s.*, as stated in the Account, to 33*l.* 2*s.* 2*d.*

	£.	*s.*	*d.*
Grant - - - - - - - - -	55,269	–	–
Expenditure - - - - - - - -	55,302	2	2
Net Deficit - - -	£. 33	2	2

A.

Civil Service Commission, 27 June 1873.

Sir,

I AM directed by the Civil Service Commissioners to acknowledge the receipt of your letter (924) of the 23rd instant, on the subject of the appointment of Mr. Nash to the Supplementary Establishment of the Treasury.

In reply, I am to acquaint you, for the information of the Comptroller and Auditor General, that the Commissioners are of opinion that, under the Order in Council of 4th June 1870, a fresh certificate was necessary for Mr. Nash on his appointment, as described above.

I have, &c.
(signed) *T. Walrond.*

The Secretary,
Exchequer and Audit Office.

B. 1.

Board of Trade, Whitehall Gardens,
14 December 1871.

Sir,

I AM directed by the Board of Trade to acknowledge the receipt of your letter of the 12th instant, asking on what authority the draftsman who has been employed on the Merchant Shipping Code Bill has been employed to draft the Emigration Convention with the United States.

In reply, I am to inform you that under the circumstances mentioned in this Board's letter of the 28th ultimo, no special authority for the draftsman's employment has been obtained.

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obtained. The Convention and the Act must necessarily be echoes of each other, so far as the substance is concerned, with such variations only as the form o each document requires. The draftsman employed by the authority of the Treasury on the Merchant Shipping Bill was already employed in revising the Passenger Act with a view to its insertion in that Bill, and it was absolutely necessary that he should so revise the Bill as to make it agree with the Convention, and not less necessary that he should also settle the form of the Convention, so as to make it agree with the Bill.

Under these circumstances it seemed to the Board of Trade that the authority given to employ a draftsman on the Bill would cover his employment on the Convention. But as the Parliamentary Counsel does not think it within his province to pay for work on the Convention as distinguished from the Bill, the Board of Trade have now applied for special authority.

I am to add that whilst it is indifferent to them from what source the payment comes, it would be satisfactory to them if the Parliamentary Counsel would undertake to say what should be paid to the draftsman on the whole for the two classes of work; classes of work which are in reality hardly distinguishable from each other.

I have, &c.

The Secretary, Treasury. (signed) *T. H. Farrer.*

B 2.

Sir, Treasury Chambers, 8 August 1873.

WITH reference to the Query (No. 10) from your Department (returned herewith) respecting a certain payment to a draftsman who was employed in the Merchant Shipping Code Bill, and also in drafting the Emigration Convention with the United States, which you consider to have been improperly charged to Sub-Head D. (Fees to Counsel) of the Treasury Vote (No. 3, Class II.), I am directed by the Lords Commissioners of Her Majesty's Treasury to inform you that my Lords regret that they cannot take any other view of this charge than that it has been properly made against Sub-Head D. of the Vote in question.

My Lords are of opinion that the Convention must be regarded as being, under the circumstances, inseparable from the Bill, and they agree with the reasoning to this effect of the letter from the Board of Trade of 14th December 1871, returned to this department with the Query above referred to.

I am, &c.

The Comptroller and Auditor General. (signed) *William Law.*

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 4.

HOME OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the HOME OFFICE, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
HOME OFFICE:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	24,007 – –	24,156 13 4	– –	149 13 4
B.—Queen's Messengers	550 – –	483 – 3	66 19 9	—
B1.—Pedlars' Certificates	– –	460 12 1	– –	460 12 1
C.—Incidental Expenses	482 – –	486 9 7	– –	4 9 7
FACTORY DEPARTMENTS:				
D.—Salaries	19,185 – –	18,358 – 1	826 19 11	—
E.—Travelling	5,200 – –	4,451 18 2	748 1 10	—
F.—Fees to Surgeons	1,750 – –	1,556 5 6	193 14 6	—
G.—Incidental Expenses	400 – –	382 18 –	17 2 –	—
INSPECTION OF GUNPOWDER WORKS:				
H.—Salaries	531 – –	1,428 1 2	– –	897 1 2
I.—Travelling	250 – –	527 9 3	– –	277 8 3
K.—Incidental Expenses	50 – –	50 10 6	– –	– 10 6
INSPECTORS OF COAL MINES:				
L.—Salaries	8,793 – –	8,951 7 7	– –	158 7 7
M.—Travelling	3,700 – –	3,544 5 –	155 15 –	—
N.—Incidental Expenses	550 – –	432 17 10	117 2 2	—
INSPECTORS AND COMMISSIONERS OF FISHERIES:				
O.—Salaries	3,553 – –	3,604 6 3	– –	51 6 3
P.—Travelling	1,250 – –	1,030 18 6	219 1 6	—
Q.—Incidental Expenses	320 – –	239 16 10	80 3 2	—
SUPERINTENDENT OF COUNTY ROADS, SOUTH WALES:				
R.—Salaries	839 – –	838 15 5	– 4 7	—
S.—Travelling	300 – –	292 6 6	7 13 6	—
T.—Incidentals	94 – –	82 7 3	11 12 9	—
INSPECTION OF BURIAL GROUNDS:				
U.—Salaries	900 – –	911 5 9	– –	11 5 9
V.—Travelling	200 – –	184 1 6	15 18 6	—
W.—Incidental Expenses	7 – –	– 12 2	6 7 10	—
Carried forward £.	72,911 – –	72,454 18 6	2,466 17 –	2,010 15 6

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 4.—HOME OFFICE—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	72,911 - -	72,454 18 6	2,466 17 -	2,010 15 6
INSPECTORS OF CONSTABULARY:				
X.—Salaries - - - - - - - -	2,950 - -	2,927 3 3	22 16 9	—
Y.—Travelling - - - - - - - -	900 - -	948 13 6	- - -	48 13 6
Z.—Incidental Expenses - - - - -	148 - -	147 - -	1 - -	—
INSPECTORS OF PRISONS:				
A 1.—Salaries - - - - - - - -	1,500 - -	1,500 - -	—	—
B 1.—Travelling - - - - - - - -	300 - -	292 16 9	7 3 3	—
C 1.—Incidental Expenses - - - - -	5 - -	- 9 -	4 11 -	—
INSPECTOR OF REFORMATORIES:				
D 1.—Salaries - - - - - - - -	2,420 - -	2,527 14 1	- - -	107 14 1
E 1.—Travelling - - - - - - - -	350 - -	317 1 6	32 18 6	—
F 1.—Incidental Expenses - - - -	540 - -	610 16 7	- - -	70 16 7
£.	82,024 - -	81,726 13 2	2,535 6 6	2,237 19 8
Deduct Deficit - - - - - - - - -			2,237 19 8	
Net Surplus to be surrendered - - £.			297 6 10	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	2,000 - -
Amount of Extra Receipts realised in the Year 1872–73, and paid over to Exchequer -	3,954 7 3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The sum expended for Writers' Salaries exceeded the Estimate by 227 *l.* This expenditure was necessary, owing to the immense amount of extra work thrown on the department by the passing of the Mines Regulation Act; but from this must be deducted a saving of 59 *l.*, caused by the transfer of two clerks to the Local Government Board on 26th November 1872, whose salaries were thereafter paid by that Department, whilst two other clerks were, on December 16th, transferred to the Home Office from the Treasury. An order for 15 *l.*, unclaimed on 30th June, has also been written off. The remaining difference of 3 *l.* 6 *s.* 8 *d.* is the casual variation between the Expenditure and the Grant.

B.—The greater part of this expense consists in journeys to and from Balmoral. In 1872 there were four journeys fewer to Balmoral than in the previous year.

B 1.—The Pedlars' Fees in the Metropolis have been paid into the Exchequer, amounting to 1,662 *l.* 5 *s.*; the expense of the police employed as assistant clerks in the Metropolitan Police Office in keeping the Registers, &c., have been, therefore, with Treasury sanction, defrayed out of this Vote.

C.—A casual difference.

D.—A Senior Assistant Inspector, and three Sub-Inspectors resigned; their successors being appointed at the minimum of the class, a saving of 478 *l.* was effected. A further sum of nearly 350 *l.* was saved, owing to the delays which took place in completing the complement of the junior class, so many candidates having failed to pass the Civil Service examination.

E.—Owing to the cause mentioned under Sub-Head D., and to an unusual amount of sickness amongst the Inspectors, only 456 monthly travelling expense accounts were received out of an estimated number of 500, which should have been received.

F.—The Estimate was 7,663 accident reports, at 4 *s.* 6 *d.* each; the number of reports actually received was 7,741, but the fee paid in each case only averaged 4 *s.*

G.—Casual difference.

H, I, & K.—The Estimate was for only a portion of the year; it was, however, found necessary to employ both the Inspectors during the entire year.

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 4.—HOME OFFICE—*continued.*

L.—Owing to the passing of Mines Regulation Act an additional staff of inspectors was appointed, their salaries for the period to 31st March amounted to 120 *l.* 16 *s.* 8 *d.*; an improved scale of salaries was granted to the old inspectors on 1st January 1873, and 30 *l.* additional salary was, under its operation, paid to them between that date and 31st March. The remainder of the difference consists in small payments to copyists for extra services.

M.—Owing to the operation of the New Mines Act, and the granting of managers' certificate of service, which entailed an immense amount of clerical labour, the inspectors were, during the month of December 1872 and January 1873, detained a good deal in-doors at clerical work, and during those months their travelling expenses were greatly below the average.

N.—The saving is more than accounted for by the small amount of law costs incurred during the year, only 111 *l.* 14 *s.* 8 *d.* having been thus expended. The postages, however, were, owing to the Mines Act, unusually heavy, and amounted to 173 *l.* 12 *s.* 10 *d.*, against 123 *l.* 18 *s.* 5 *d.* in the previous year.

O.—The amount paid to the Scotch Commissioners was 616 *l.* 5 *s.* 6 *d.*, whilst the Estimate was for 600 *l.*; a sum of 34 *l.* 13 *s.* 8 *d.* was also charged to this Sub-head, instead of to Incidentals, for the services of a writer in the Commissioner's Office, England.

P.—The saving arose on the travelling of the English inspectors, for whose expenses 400 *l.* was granted, but only 204 *l.* expended.

Q.—£. 34. 13. 8. of this saving is accounted for under Sub-head O.; the remainder was an over-estimate.

R. to T.—Casual differences.

U.—Of this excess a casual difference in the number of days the inspector (who is paid by fees) was employed accounts for 8 *l.*, and a sum of 3 *l.* 6 *s.* 3 *d.*, for copying, was charged to the Sub-head instead of to Sub-head W.

V.—Casual difference.

W.—£. 3. 6. 3. of this difference is accounted for under Sub-head U.; the remainder is a casual difference.

X.—The salary of one inspector was saved for 13 days which intervened between the resignation of Colonel Kinloch and the appointment of Hon. Charles Carnegie.

Y.—Increased personal allowances were granted to the inspectors subsequent to the preparation of the Estimate.

Z.—*See* explanation Sub-head X.

B 1. and C 1.—Casual differences.

D 1.—£. 64 was paid to writers in excess of the sum provided in the Estimates, and the remainder of the difference is due to an increased scale of salary granted to the Glasgow agent and to two additional agents having been appointed for part of the year at London and Glasgow.

E 1.—Casual difference.

F 1.—The cost of proceedings against parents were largely in excess of the Estimate.

Exchequer Extra Receipts.

The estimate of 2,000 *l.* was thus arrived at:—

	£.	s.	d.
Home Office Fees	1,300	–	–
Coal Mine Penalties	100	–	–
Factory Act Penalties	600	–	–
£.	2,000	–	–

The amounts actually received were:—

	£.	s.	d.
Home Office Fees	851	18	6
Coal Mine Penalties	277	18	2
Factory Act Penalties	952	18	–
£.	2,082	14	8

In addition to these there were received, but not taken into account when the Estimate was framed—

	£.	s.	d.
Pedlars' Fees in the Metropolitan Police District	1,662	5	–
Repayment of Expenses of Enquiries held by direction of Secretary of State	181	5	6
Seized Gunpowder sold	28	2	1
£.	3,954	7	3

The Surplus of 246 *l.* 4 *s.* 10 *d.*, shown on the Account of the Vote for the Home Office for the year ended 31st March 1872, has been thus disposed of:—Surrendered to the Exchequer, 237 *l.* 16 *s.* 9 *d.*; transferred to the account of the Commissioners in Lunacy, 8 *l.* 8 *s.* 1 *d.*

Whitehall, 19 November 1873. *F. S. Leslie.*

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

Examined,
J. W. Soady, Inspector.

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VOTE 4.

HOME OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure on the following Sub-Heads has exceeded the amounts stated in the Estimates by the undermentioned sums, viz.:—

	£.	s.	d.
A. Home Office, Salaries	149	13	4
C. Ditto - Incidental Expenses	4	9	7
H. Inspection, Gunpowder Works, Salaries	897	1	2
I. Ditto - - ditto - - Travelling	277	9	3
K. Ditto - - ditto - - Incidental Expenses	-	10	6
L. Inspectors of Mines (Coal, &c.), Salaries	158	7	7
O. Inspectors and Commissioners, Fisheries, Salaries	51	6	3
U. Inspector of Burial Grounds, Salaries	11	5	9
Y. Inspectors of Constabulary, Travelling	48	13	6
D 1. Inspector of Reformatories, Salaries	107	14	1
F 1. Inspector of Reformatories, Incidental Expenses	70	16	7

SUB-HEAD B. 1, Pedlars' Certificates.

2. This Sub-Head was not included in the Estimates, but has been added to the Accounts, and the Expenditure, amounting to 460 *l.* 12 *s.* 1 *d.*, charged to the Home Office, under the circumstances stated in the annexed copy of a Treasury Letter, dated 8th June 1872.

SUB-HEAD G., Factory Department, Incidental Expenses.

3. Under this Sub-Head is included a small sum of 9 *s.*, being "Expenses of Legal Proceedings" under the Factories and Workshops Act, 34 & 35 Vict. c. 104, which should have been paid by the defendants. In reply to an application for the authority for charging this sum against the Vote the accountant stated that "The defendants, under the Workshops Act, are frequently exceedingly poor, and the costs only are to such persons a heavy fine. The justices frequently urge the sub-inspectors to pay a portion of the costs in order to obviate the necessity of committing these poor people in default."

Under these circumstances, though I have refrained from reporting the sum of 9 *s.* for disallowance, I have nevertheless considered it essential that the practice adverted to in the accountant's explanation should be brought to notice.

Inspection of Gunpowder Works.

Sub-Head H. Salaries.
" I. Travelling.
" K. Incidental Expenses.

4. The Expenditure under these Sub-Heads was under Treasury sanction, continued during the whole year, although provision was made in the Estimates only for a portion of the year.

SUB-HEAD I., Travelling.

5. Under this Sub-Head is included a sum of 42 *l.* 2 *s.* 2 *d.*, being a transfer from this Vote to Army Funds made in April 1872, which was subsequently sanctioned by a Treasury Letter, dated 4th November following. This transfer was made in respect of expenses incurred by the inspector in visiting gunpowder factories in December 1870 and January 1871.

6. The Net Surplus on the Grant which will have to be surrendered to the Exchequer is 297 *l.* 6 *s.* 10 *d.*, as stated in the Appropriation Account.

	£.	s.	d.
Grant	82,024	-	-
Expenditure	81,726	13	2
Net Surplus	£. 297	6	10

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VOTE 4.—HOME OFFICE—*continued.*

Sir, Treasury Chambers, 8 June 1872.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to acknowledge the receipt of your letter of the 17th ultimo, forwarding, by desire of Mr. Secretary Bruce, copies of a letter from the Commissioner of Police, and its enclosures, with references to the costs of the services of police in carrying out the provisions of the Pedlars' Acts, 1870-71.

I am to state that my Lords are of opinion, that as fees paid under this Act are to be applied in the same manner as penalties, and as penalties in the Metropolitan Police Districts are paid to the Receiver, who now, my Lords understand, pays them into the Exchequer, the proper course to follow will be to carry the whole of the fees in question to the Exchequer, and to provide for the cost of the police out of the Vote for the Home Office.

I am to state that my Lords authorise the opening of a new Sub-Head in that Vote, for the year 1872-73, and the charging thereon the sum of 236 *l.* 6 *s.* 9 *d.*, to cover the expenses of employing the police in 1871, and a further sum of 194 *l.* 5 *s.* 4 *d.*, for the service of the year 1872-73.

I am, &c.

The Honourable A. F. O. Liddell, Q.C., &c. &c. &c. (signed) *William Law.*

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 5.

FOREIGN OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the FOREIGN OFFICE, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - - - - - -	42,285 - -	41,205 1 2	1,079 18 10	—
B.—Messengers, &c. - - - - - - -	16,500 - -	15,052 16 6	1,447 3 6	—
C.—Telegraph Expenses - - - - - -	3,500 - -	4,252 2 3	- -	752 2 3
D.—Incidental Expenses - - - - -	1,700 - -	1,563 4 10	136 15 2	—
£.	63,985 - -	62,073 4 9	2,663 17 6	752 2 3
Deduct Deficit - - - - -			752 2 3	
Net Surplus to be surrendered - - - £.			1,911 15 3	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - -	1,500 - -
Amount of Extra Receipts realised in the Year 1872-73, and paid over to Exchequer -	1,037 16 6

Note.—Allowances amounting in the aggregate to 1,905 *l.* were paid to members of the Foreign Office for special services during the year ended 31 March 1873, and have been charged to Class V., Vote 1, Sub-Head P. A sum of 200 *l.* was also charged to the latter Vote for house rent paid to a clerk detached on duty at Rome, whose salary while so employed was fixed, inclusive of his salary as clerk, at 800 *l.* a year.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The result of lapses of salary on occasions of vacancies and of changes.

B.—This Expenditure cannot be estimated for with precision.

C.—Same as B.

D.—The Expenditure for stamps on passports proved less than was anticipated.

A grant has been taken for 81 *l.* 9 *s.* 11 *d.*, the Deficit shown on the Account of the Vote "Foreign Office" for the year ended 31st March 1872.

Foreign Office,
29 November 1873.

F. B. Alston,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

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VOTE 5.

FOREIGN OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Account of the Grant shows a Net Surplus of 1,911 *l.* 15 *s.* 3 *d.*

Sub-Head A., Salaries.—A Note is appended to the Account stating that the sum of 1,905 *l.* has been paid to members of the Foreign Office for special services.

It appears, however, that in addition to this amount, further sums, amounting in the aggregate to 1,177 *l.* 12 *s.* 4 *d.*, have been paid to established clerks of the Foreign Office, who are also in receipt of salary under this Sub-Head.

The annexed correspondence will show the ground upon which the Accounting Officer is of opinion that the additional sums referred to should not appear as Extra Allowances to Salaried Officers.

Sub-Head C., Telegraph Expenses.—There is an excess of Expenditure under this Sub-Head amounting to 752 *l.* 2 *s.* 3 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - - -	63,985	–	–
Expenditure - - - - - - - - -	62,073	4	9
Net Surplus - - -	£. 1,911	15	3

— No. 1. —

Sir, Foreign Office, 22 December 1873.

I AM directed by Earl Granville to forward to you, for the information of the Comptroller and Auditor General, a statement of the particulars required in your letter of the 20th instant, as to the sum of 1,905 *l.*, appearing in a Note in the Foreign Office Appropriation Account for 1872-73.

1,905 *l.*

I am, &c.
(signed) *F. B. Alston.*

The Secretary,
Exchequer and Audit Department.

Enclosure.

Particulars of the Sum of 1,905 *l.*, appearing in the Note in the "Foreign Office" Appropriation Account for the Year 1872-73.

		£.	*s.*	*d.*
16 Nov. 1872 -	Lord Tenterden, C.B. (Alabama Arbitration Commission) -	1,000	–	–
„ „ -	T. H. Sanderson „ „ „ -	500	–	–
„ „ -	H. F. J. Langley „ „ „ -	100	–	–
„ „ -	Hon. F. H. Villiers „ „ „ -	100	–	–
„ „ -	Arthur Nicolson „ „ „ -	50	–	–
„ „ -	Alfred S. Green (San Juan Question) - - - - -	100	–	–
20 Dec. „ -	H. A. Lee (Sugar Conference) - - - - - -	50	–	–
„ „ -	G. Coxhead „ „ - - - - - -	5	–	–
	£.	1,905	–	–

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 5.—FOREIGN OFFICE—*continued.*

— No. 2.—

Exchequer and Audit Department,
Somerset House, London, W.C.,
29 December 1873.

Sir,

IN reply to your letter of 22nd instant, enclosing particulars of the sum of 1,905 *l.*, appearing in the note to the Foreign Office Appropriation Account 1872-73, I am directed by the Comptroller and Auditor General to request that you will inform him of the circumstances under which the following sums apparently also paid to officers of the Establishment, are not likewise included in the amount of extra pay awarded to clerks in your office.

	£.	s.	d.
W. H. Wylde, Consular Inspection - - - -	120	–	–
C. H. Kennedy, French Commercial Treaty - - -	393	15	–
H. Austin Lee - ditto - ditto - - - -	302	8	–
H. S. Northcote, Washington Claims Commission - -	361	19	4

I have, &c.
(signed) *F. A. Hawker.*

F. B. Alston, Esq.,
Foreign Office.

— No. 3. —

Sir,

Foreign Office, 29 December 1873.

IN reply to Mr. Hawker's letter of this day's date, No. 2005, I am directed by Earl Granville to refer you to the letters from the Treasury of the dates noted in the margin, and to state to you that the payments referred to in your letter were not included in the Note attached to the Appropriation Account of the Foreign Office for 1872-73, under the impression that what it was desired should be set forth in the Account was payments bearing the character of additions to salary, whereas, the amounts assigned to Mr. Wylde, Mr. Kennedy, Mr. Lee, and Mr. Northcote, were commuted allowances to cover personal expenses while employed abroad.

(1.) Treasury, 23 Sept. 1872. Sent to A. O., 30 June 1873.
(2.) Treasury, 16 Nov. 1872. Sent to A. O., 18 Nov. 1873.
(3.) Treasury, 9 Aug. 1871. Sent to A. O., 31 Oct. 1872.

I am, &c.
(signed) *F. B. Alston.*

H. Treherne, Esq.

Enclosure No. 1, in No. 3.

My Lord,

Treasury Chambers, 9 August 1871.

I AM commanded by the Lords Commissioners of Her Majestys Treasury to state, for the information of the Earl Granville, that under the circumstances submitted in Mr. Russell's letter of the 7th instant, my Lords sanction the allowance of a sum of 1 *l.* a-day to Mr. Northcote, while employed as Secretary to the British Commissioner in connection with the American Claims Commission.

I am, &c.
(signed) *William Law.*

The Viscount Enfield, M.P.

Enclosure No. 2, in No. 3.

My Lord,

Treasury Chambers, 16 November 1872.

I HAVE laid before the Lords Commissioners of Her Majesty's Treasury your letter of 18th ultimo, in which you state, with reference to the Treaty of Commerce and Navigation about to be concluded with France, that Earl Granville has appointed Mr. Kennedy to be Commissioner on the part of Her Majesty's Government, and Mr. A. Lee to be Secretary, and that his Lordship proposes that a personal allowance of 3 *l.* 3 *s.* and 2 *l.* 2 *s.* a-day respectively, should be made to these gentlemen while employed on this service; and that all incidental expenses incurred by them, inclusive of travelling, should also be defrayed out of public funds.

Their

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VOTE 5.—FOREIGN OFFICE—*continued.*

Their Lordships have directed me to state to you, for the information of Earl Granville, that they will not refuse their sanction to the allowances as proposed, on the understanding that these allowances are meant to include whatever expenditure for apartments may be necessary, whether for official purposes or otherwise.

I am, &c.
(signed) *William Law.*

The Under Secretary of State,
Foreign Office.

Enclosure No. 3, in No. 3.

Sir, Treasury Chambers, 23 September 1872.

IN reply to your letter of the 12th instant, stating that Earl Granville has selected Mr. Wylde, Superintendent of the Consular Department, and Mr. Kennedy, for the purpose of conducting inquiries into the Consular Establishments in Europe, in accordance with the recommendation of the Committee of the House of Commons on the Consular Service, I am directed by the Lords Commissioners of Her Majesty's Treasury to signify to you their concurrence in his Lordship's proposal to pay to each of these gentlemen, in addition to the amount of actual travelling and incidental expenses, an allowance of 30 *s.* a day to cover personal expenses, whilst engaged upon the service in question.

I am, &c.
(signed) *Charles W. Stronge.*

Right Honourable G. Hammond.

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VOTE 6.

COLONIAL OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to Pay the SALARIES and EXPENSES of the Department of Her Majesty's Secretary of State for the Colonies, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - - - - - -	29,452 – –	29,166 17 3	285 2 9	—
B.—Telegrams - - - - - - - -	1,000 – –	857 13 7	142 6 5	—
C.—Incidental Expenses - - - - - - -	950 – –	846 14 4	103 5 8	—
£.	31,402 – –	30,871 5 2		—
Surplus to be surrendered - - - £.			530 14 10	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1872–73, and paid over to the Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—In 1872-73 the Colonial Office underwent a re-organisation, which took effect from 30th September 1872. To this cause, and to the death of a junior clerk, whose place was not refilled, the present saving may be mainly ascribed.

B.—It is impossible to foresee clearly the expenditure under this head.

C.—This Saving arose partly under the head of Messengers' Bills, but chiefly under that of House-keeping Expenses, &c. The amount of these charges cannot be estimated with precision.

The Surplus of 896 *l.* 1 *s.* 1 *d.*, shown on the Account of the Vote "Colonial Office," for the year ended 31st March 1872, has been surrendered.

Colonial Office,
28 October 1873.

John S. Lewes.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

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VOTE 6.

COLONIAL OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

No observations are necessary on this Account.

The Surplus to be surrendered to the Exchequer is, as shown on the Account, 530*l.* 14*s.* 10*d.*

	£.	*s.*	*d.*
Grant - - - - - - - - -	31,402	–	–
Expenditure - - - - - - - -	30,871	5	2
Surplus - - -	£. 530	14	10

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 7.

PRIVY COUNCIL OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the PRIVY COUNCIL OFFICE, in the Year ended the 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
PRIVY COUNCIL OFFICE:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	12,993 – –	13,009 18 11	– –	16 18 11
B.—Incidental Expenses	2,350 – –	1,636 10 5	713 9 7	—
C.—Auxiliary Scientific Investigations	2,100 – –	2,027 14 3	72 5 9	—
D.—Expenses under Pharmacy Act	150 – –	84 – –	66 – –	—
QUARANTINE EXPENSES:				
E.—Salaries	1,244 – –	1,297 13 7	– –	53 13 7
F.—Incidental Expenses	1,950 – –	915 11 3	1,034 8 9	—
G.—Expenses of Receiving Ships	100 – –	– –	100 – –	—
VETERINARY DEPARTMENT:				
H.—Salaries	10,860 – –	10,410 15 1	449 4 11	—
I.—Travelling Expenses	350 – –	388 1 9	– –	38 1 9
J.—Incidental Expenses	300 – –	692 12 2	– –	392 12 2
£.	32,397 – –	30,462 17 5	2,435 9 –	501 6 5
Deduct Deficit			501 6 5	
Net Surplus to be surrendered £.			1,934 2 7	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	3,000 – –
Amount of Extra Receipts realised in the Year 1872-73, and paid over to Exchequer	3,197 12 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Salary of Assistant Reader for Press, Judicial Committee, charged to Salary instead of to "Incidental Expenses," as provided for in Estimates.

B.—Judicial Reports and Printing estimated for; but paid by the Stationery Office. (*See* also explanation to Sub-head A.)

C.—All but 12 *s.* 9 *d.* of this sum (72 *l.* 5 *s.* 9 *d.*) was saved, in consequence of the charges for Water Analyses being directed to be paid by the Local Government Board, not by the Privy Council Office.

D.—This difference is mainly on account of Dr. Maclagan not having had to attend as many of the Scottish Pharmaceutical Examinations as it was expected he would.

E.—Increase of Pay of Quarantine Establishment, and the pay of "Glutmen" charged to "Salaries," instead of to "Incidental Expenses," as provided for in Estimate.

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 7.—PRIVY COUNCIL OFFICE—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

F.—The Customs report as follows:—"In framing this Estimate a considerable sum was included to meet an anticipated visitation of cholera, which, however, was averted, and in other respects the year 1872–73 proved healthy, a less sum was therefore paid for the visits of medical officers than was expected, while the amount paid for stores to Quarantine Ships was less than usual."

G.—No special outlay required.

H.—Vacancy in the class of Inspectors, and the expenses of inspection and of Writers not so large as anticipated.

I.—Travelling Expenses of Secretary of Veterinary Department to Vienna, to attend Veterinary Congress.

J.—Expenses connected with visit of Secretary of Veterinary Department to Vienna; gratuity to Superintendent of Police for services connected with Veterinary Department; burial of the carcases of animals washed ashore; Telegrams, and Translation of documents. All these expenses in excess of Estimate.

The Surplus of 4,217 *l.* 9 *s.* 0 *d.*, shown on the Account of the Vote "for the Privy Council Office," for the year ended 31st March 1872, has been surrendered.

Privy Council Office,
28 November 1873.

Edmund Harrison,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 7.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Expenditure in Excess of the Estimate under Sub-heads A., F., I., and J.

2. The Net Surplus on the Grant to be surrendered to the Exchequer, as shown on the Account, is 1,934 *l.* 2 *s.* 7 *d.*

	£.	s.	d.
Grant - - - - - - - -	32,397	–	–
Expenditure - - - - - -	30,462	17	5
Net Surplus - - - £.	1,934	2	7

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 8.

BOARD OF TRADE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Vote "BOARD of TRADE," in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.		GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
				Less than Granted.	More than Granted.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
Board of Trade	A.—Salaries	40,872 – –	41,987 8 4	– –	1,115 8 4
	B.—Temporary Clerks and Writers.	8,320 – –	9,163 7 11	– –	843 7 11
	C.—Travelling	2,000 – –	2,238 5 3	– –	238 5 3
	D.—Incidental Expenses	1,700 – –	2,012 6 9	– –	312 6 9
Standards Department	E.—Salaries	1,511 – –	1,560 12 –	– –	49 12 –
	F.—Incidental Expenses	2,050 – –	1,577 11 6	472 8 6	—
General Register and Record Office of Seamen	G.—Salaries	11,502 – –	11,341 15 8	160 4 4	—
	H.—Temporary Clerks, Sorters, and Writers.	3,852 – –	3,206 4 3	645 15 9	—
	I.—Travelling	200 – –	32 3 10	167 16 2	—
	J.—Incidental Expenses	310 – –	318 15 6	– –	8 15 6
Joint Stock Companies Registration Office	K.—Salaries	2,358 – –	2,421 10 2	– –	63 10 2
	L.—Incidental Expenses	470 – –	483 14 2	– –	13 14 2
Designs Office	M.—Salaries	1,705 – –	1,706 8 10	– –	1 8 10
	N.—Incidental Expenses	115 – –	100 6 1	14 13 11	—
Inspectors of Alkali Works	O.—Salaries	2,300 – –	2,301 13 4	– –	1 13 4
	P.—Travelling	750 – –	796 13 3	– –	46 13 3
	Q.—Incidental Expenses	220 – –	123 17 2	96 2 10	—
Inspector of Proving Establishments for Chain Cables and Anchors	R.—Salary	350 – –	240 4 7	109 15 5	—
	S.—Travelling	350 – –	324 10 2	25 9 10	—
Inspector of Oyster Fisheries	T.—Salary	500 – –	500 – –	—	—
Inspectors of Corn Returns	U.—Salaries	1,200 – –	1,167 5 10	32 14 2	—
	V.—Incidental Expenses	300 – –	240 4 3	59 15 9	—
	W.—Agricultural Statistics.	15,300 – –	15,265 3 7	34 16 5	—
	£.	98,235 – –	99,110 2 5	1,819 13 1	2,694 15 6
			Deduct Surplus		1,819 13 1
			Net Deficit to be Voted £.		875 2 5

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	6,130 – –
Amount of Extra Receipts realised in the Year 1872-73, and paid over to Exchequer	5,596 6 8

	£. s. d.
Gross Amount of Extra Receipts brought to Account	5,621 5 11
Less refunded	24 19 3
	£. 5,596 6 8

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 8.—BOARD OF TRADE—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This deficiency arises from the re-organisation of the Establishment.

B.—The deficiency on this Sub-head arises in a great degree from the large amount of clerical assistance required in carrying into effect the provisions of the Merchant Shipping Act, 1871 and 1872, and not provided for in the Estimates.

C.—This deficiency arises mainly from the fact that the travelling expenses of the Railway Inspectors were larger than was anticipated.

D.—The deficiency on this Sub-head arises mainly from certain items of expenditure not provided for on the Estimates, and incurred by the Board of Trade with Treasury sanction.

E.—This deficiency arises from the re-organisation of the Establishment.

F.—The saving on this Sub-head arises mainly from certain instruments, for the purchase of which provision was made in the Estimate, not having been completed and paid for by the 31st March 1873.

G.—The saving on this Sub-head arises from the re-organisation of the Office.

H.—The saving on this Sub-head arises from the fact that on the re-organisation of the Office, many of the Temporary Clerks, provision for whose salaries was made under the Sub-head, were promoted to the Establishment, and their salaries charged to Sub-head G.

I.—Fewer inspections having been made, and the office of Inspector having been abolished, a smaller sum was expended.

J.—Expenditure under-estimated.

K.—This deficiency arises from an increase of pay granted to one of the officers.

L., M., N., O., P., Q.—Slight variations, which could not be foreseen, between the Sums Estimated and the Actual Expenditure.

R.—The saving on this Sub-head arises from the former Inspector of Chain Cables having died during the year, and a successor having been appointed at a lower rate of salary.

S., U., V., W.—Slight variations, which could not be foreseen, between the Sums Estimated and the Actual Expenditure.

The Surplus of 2,064 *l.* 6 *s.* 2 *d.*, shown on the Account of the Vote "Board of Trade," for the year ended 31st March 1872, has been surrendered.

The Treasury have been written to for their sanction for the application of the savings on the several Sub-heads being applied to the reduction of the other Sub-heads. Their reply will be forwarded as soon as received.

Board of Trade,
30 November 1873.

R. G. C. Hamilton,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. C. Cocks, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 8.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THERE are no observations on this Account.

The Net Deficit to be voted is, as shown on the Account, 875 *l.* 2 *s.* 5 *d.*

	£.	s.	d.
Grant	98,235	–	–
Expenditure	99,110	2	5
Net Deficit	£. 875	2	5

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 9.

PRIVY SEAL OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the OFFICE of LORD PRIVY SEAL, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - - - - - -	2,661 – –	2,580 18 8	80 1 4	—
B.—Incidental Expenses - - - - -	100 – –	90 8 10	9 11 2	—
£.	2,761 – –	2,671 7 6		—
Surplus to be surrendered - - - £.			89 12 6	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Saving arises from the Salary of the Assistant Clerk being less than the amount stated in the Estimate, which in future will be more correctly given as the salary is now fixed.

B.—The Amount expended having been less than was anticipated when the Estimate was framed.

The Surplus of 77*l.* 19*s.* 9*d.*, shown on the Account of the Vote for the year ended 31st March 1872, has been surrendered.

Privy Seal Office,
27 May 1873.

William English,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. De Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 9.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus on the Grant to be surrendered, as shown in the Account, is 89*l.* 12*s.* 6*d.*

	£.	s.	d.
Grant - - - - - - - - - -	2,761	–	–
Expenditure - - - - - - - - -	2,671	7	6
Surplus - - -	£. 89	12	6

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 10.

CHARITY COMMISSION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the CHARITY COMMISSION, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	18,233 – –	17,792 18 2	440 1 10	—
B.—Travelling	300 – –	98 3 –	201 17 –	—
C.—Incidental Expenses	100 – –	31 – 10	68 19 2	—
£.	18,633 – –	17,922 2 –		—
Surplus to be surrendered £.			710 18 –	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - Nil.
Amount of Extra Receipts realised in the Year 1872–73, and paid over to Exchequer Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Promotions, vacancies, and changes among Commissioners and Inspectors.

B.—By reason of the Inspectors not having been absent from London, so much as was anticipated at the time of framing the Estimate, which must necessarily be an approximate one.

C.—Wages of extra servant being accounted for during two past quarters under Sub-head A. An estimate for Incidental Expenses must also necessarily be an approximate one.

21st May 1873.

Henry M. Vane,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 10.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. IT will be observed that the Account rendered to this Department is strictly confined to the Grant for the Salaries, &c. of the Charity Commission. This Department has no cognizance of, and consequently no responsibility with reference to, any account of Charitable Funds transferred to the Official Trustees appointed under the Statute of 16 & 17 Vic. cap. 137, but a return of these Funds is made to Parliament under the 23 & 24 Vic. cap. 136.

2. The Surplus on the Grant to be surrendered to the Exchequer is 710 *l.* 18 *s.*

	£. s. d.
Grant	18,633 – –
Expenditure	17,922 2 –
Surplus £.	710 18 –

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 11.

CIVIL SERVICE COMMISSION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for CIVIL SERVICE COMMISSION, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£ s. d.	£. s. d.
A.—Salaries	9,516 – –	9,613 7 –	– – –	97 7 –
B.—Assistant Examiners	4,000 – –	3,869 14 10	130 5 2	—
C.—Incidental Expenses	950 – –	1,463 12 2	– – –	513 12 2
D.—Writers	1,450 – –	2,509 2 3	– – –	1,059 2 3
£.	15,916 – –	17,455 16 3	130 5 2	1,670 1 5
Deduct Surplus				130 5 2
Net Deficit to be Voted £.				1,539 16 3

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	Nil.
Amount of Extra Receipts realised in the Year 1872–73, and paid over to Exchequer	– 9 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Salaries of the Secretary and the two Permanent Assistant Examiners were increased during the year.

B.—Casual difference between Estimate and Expenditure.

C.—The Excess is due partly to great additions to the business of the Office, but mainly to the expenditure in advertisements which it was found necessary largely to increase.

D.—A small part only of the Excess (viz., 210 *l.* 15 *s.* 11 *d.*) has been spent on Writers employed in this Office, and that chiefly on Writers employed pending the filling up of vacancies on the Establishment. The remainder (848 *l.* 6 *s.* 4 *d.*) was expended in payment for holidays to the general body of Registered Writers, under arrangements which were not sanctioned till after the Vote had been taken.

T. Walrond,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

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VOTE 11.

CIVIL SERVICE COMMISSION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Surplus of 2,607 *l.* 4 *s.* 3 *d.*, shown on the Account of the Vote for the year ended the 31st March 1872, has been surrendered, but the Accounting Officer has omitted to state this fact on the Account.

2. There is an Expenditure in excess of the Estimate under Sub-heads A., C., and D., and on a comparison of the Expenditure with the Vote, there is a net Deficit of 1,539 *l.* 16 *s.* 3 *d.* to be voted.

	£.	*s.*	*d.*
Grant - - - - - - - - - - -	15,916	–	–
Expenditure - - - - - - - - - -	17,455	16	3
Net Deficit - - -	£. 1,539	16	3

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 12.

COPYHOLD INCLOSURE AND TITHE COMMISSION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the COPYHOLD INCLOSURE and TITHE COMMISSION in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - - - - -	14,400 – –	14,255 5 –	144 15 –	—
B.—Tracings from Maps, &c. - - - -	2,200 – –	1,642 1 1	557 18 11	—
C.—Legal Expenses - - - - - -	200 – –	67 13 –	132 7 –	—
D.—Copying, &c. - - - - - -	1,700 – –	1,448 8 7	251 11 5	—
E.—Incidental Expenses - - - - -	83 – –	75 8 8	7 11 4	—
£.	18,583 – –	17,488 16 4		—
Surplus to be surrendered - - - £.			1,094 3 8	

	£. s. d.
Estimated Amount of Exchequer Extra Receipts payable to Exchequer - -	3,935 – –
Amount of Extra Receipts realised in the Year 1873, and paid over to Exchequer - - - - - - - - - - - - - -	3,555 6 7

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The variation under this head is as follows:—A Saving of 8 *l.* 13 *s.* upon payments to the Permanent Officers of the Commission; a Saving of 98 *l.* upon payments to Assistant Commissioner; a Saving of 37 *l.* 10 *s.* upon payments to Draughtsmen in the Survey Department, who are employed as occasion may require, and a Saving of 12 *s.* upon Payments to Servants, Charwomen, Fire-lighter, and Fire Brigade, making together a total of 144 *l.* 15 *s.*

B.—The Expenditure for Tracings from Maps, &c., and Extracts, and Copies from documents, depend upon the demand of the Public for such work. The Estimate exceeded the Payments by a Sum of 557 *l.* 18 *s.* 11 *d.* It is to be observed that the total Cost is entirely repaid by the Parties for whom the Tracings, &c., and Extracts, &c., are made.

C.—There was no Expenditure beyond the Ordinary Legal Costs of the Solicitors to the Commission.

D.—The Expenditure under this head is partly for Day Work and partly for Task Work, and fell short of the Estimate by the sum of 251 *l.* 11 *s.* 5 *d.* The diminution in this Expenditure has arisen in consequence of the temporary suspension of fresh Inclosure proceedings.

E.—A decrease in the Expenditure for Map Rollers and Sundries.

The sum of 928 *l.* 16 *s.*, shown on the Account of the Vote "Copyhold Inclosure and Tithe Commission," for the year ended 31st March 1872, has been surrendered.

Copyhold Inclosure and Tithe Commission,
13 November 1873.

G. Ridley, Accounting Officer.
G. Taylor, Clerk in Charge of Accounts.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

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VOTE 12.

COPYHOLD INCLOSURE AND TITHE COMMISSION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE amount of Extra Receipts realised in the year 1872-73, and paid over to the Exchequer, should have been 3,585 *l.* 11 *s.* 5 *d.* instead of 3,555 *l.* 6 *s.* 7 *d.*, as stated by the Accounting Officer, he having included an amount realised in the preceding and omitted a sum realised in the present year, but not paid over until after 31st of March 1873.

2. A sum of 279 *l.*, provided for by the Grant under Sub-head E., "Incidental Expenses," has been, through a misapprehension on the part of the Accounting Officer, deducted from the Sub-head under which it was voted, and added to the Sub-head A., "Salaries," in order to meet a re-classification of the Expenditure to a similar amount.

3. The Surplus on the Grant to be surrendered to the Exchequer, as shown on the Account, is 1,094 *l.* 3 *s.* 8 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - - -	18,583	–	–
Expenditure - - - - - - - - -	17,488	16	4
Surplus - - -	£. 1,094	3	8

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 13.

INCLOSURE AND DRAINAGE ACTS.—IMPREST EXPENSES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the IMPREST EXPENSES under the INCLOSURE and DRAINAGE ACTS, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
INCLOSURE.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	1,000 – –	300 6 –	699 14 –	—
B.—Travelling, &c.	450 – –	112 10 9	337 9 3	—
C.—Incidentals	3,000 – –	2,483 13 6	516 6 6	—
DRAINAGE.				
D.—Salaries	4,500 – –	3,377 7 –	1,122 13 –	—
E.—Travelling, &c.	1,600 – –	1,205 15 3	394 4 9	—
F.—Incidentals	200 – –	119 2 4	80 17 8	—
£.	10,750 – –	7,598 14 10		—
Surplus to be surrendered £.			3,151 5 2	

	£. s. d
Estimated Amount of Extra Receipts payable to Exchequer	10,000 – –
Amount of Extra Receipts realised in the Year 1872–73, and paid over to Exchequer	7,895 15 11

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Salaries or Allowances to Assistant Commissioners, who are paid according to the work performed. *Over-estimat*
B.—Travelling, &c. Expenses incurred by the above. *Over-estimated.*
C.—Incidentals. *Over-estimated.*
D.—Salaries or Allowances to Drainage Inspectors, who are paid according to the work performed. *Over-estimated*
E.—Travelling, &c. Expenses incurred by Drainage Inspectors. *Over-estimated.*
F.—Incidentals. *Over-estimated.*

The Balance on Account of the Vote 1871–72, viz., 2,969*l.* –*s.* 6*d.*, has been surrendered to the Exchequer.

G. Ridley, Accountng Officer
A. H. Tattershall.

Inclosure Commission, 28 November 1873.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer and Auditor General of Public Accounts.

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VOTE 13.

INCLOSURE AND DRAINAGE ACTS.—IMPREST EXPENSES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE amount of Extra Receipts realised in the year 1872-73, and paid over to the Exchequer, should have been 8,335 *l.* 6 *s.* 5 *d.*, instead of 7,895 *l.* 15 *s.* 11 *d.*, as stated by the accounting officer, he having included an amount realised in the preceding and omitted a sum realised in the present year, but not paid over until after the 31st of March 1873.

2. A payment of 5 *l.* 15 *s.* for "Engrossing Awards and Schedules, &c.," has been charged to Sub-Head "B.—Travelling, &c."; this sum being for the engrossing of an award and schedules, &c., should be included under Sub-Head C.

The Expenditure under that Sub-Head should therefore be shown as amounting to 2,489 *l.* 18 *s.* 6 *d.*, and that under Sub-Head B, as 106 *l.* 15 *s.* 9 *d.*

3. The Surplus on the Grant to be the surrendered to Exchequer, as shown on the Account, is 3,151 *l.* 5 *s.* 2 *d.*

	£.	*s.*	*d.*
Grant - - - - - - -	10,750	–	–
Expenditure - - - - - -	7,598	14	10
Surplus - - - £.	3,151	5	2

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 14.

EXCHEQUER AND AUDIT DEPARTMENT.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the EXCHEQUER and AUDIT DEPARTMENT, in the Year ended 31st March 1872–3, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - - - - - -	37,521 – –	37,245 15 9	275 4 3	—
B.—Incidental Expenses - - - - - - -	735 – –	982 3 1	- - -	247 3 1
C.—Chancery Audit - - - - - - -	- Nil -	771 5 10	- - -	771 5 10
£.	38,256 – –	38,999 4 8	275 4 3	1,018 8 11
Deduct Surplus - - - -				275 4 3
Net Deficit to be Voted - - - £.				743 4 8

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - - -	2,791 – –
Amount of Extra Receipts realised in the Year 1872–73, and paid over to Exchequer - -	1,838 18 2

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Vacancies in the Establishment not filled up.

B.—The travelling expenses of certain gentlemen who were required to proceed to Ireland in order to conduct a portion of the examination of the Accounts of the Irish Church Temporalities Commissioners were not provided for in the Estimate.

C.—This is a new Sub-head, which was directed to be inserted by the Treasury. The expenditure was incurred under the Court of Chancery Funds Act which was not passed until after the Estimate for this Department had been framed, and the deficit on the Vote is caused by this Expenditure.

Extra Receipts.—The amount estimated as receivable from the Board of Trade was not received from that Department within the year.

The Surplus of 1,070 *l.* 17 *s.* 6 *d.*, shown on the Account of the Vote for the Exchequer and Audit Department for the Year 1871–72, has been surrendered.

Charles L. Ryan,
Accounting Officer.

14 May 1873.

. certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

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VOTE 14.

EXCHEQUER AND AUDIT DEPARTMENT.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. I HAVE to report that five gentlemen were appointed to this Department under the statutory powers of the Treasury, but without passing the examination required for admission to this Establishment, and, therefore, without obtaining from the Civil Service Commissioners the usual certificate of qualification required by the Order in Council of 4th June 1870. In the absence of the necessary certificates of qualification, had these gentlemen been employed in any other Department, I should have considered it my duty to report the salaries which have been paid to them as not properly chargeable to the Vote; but it would appear that, when appointments are made in virtue of statutory powers, the persons so appointed are legally entitled to the salaries appertaining to the offices in which they are employed. I have only to add that the circumstances under which these appointments were made are fully detailed in Parliamentary Paper 167 of 1873.

2. I have referred, in Reports on other Votes, to the insufficiency of my staff for the duties of this Department; but I have the satisfaction to state that negotiations are in progress with the Treasury for such a revision of the Establishment as will obviate the inconveniences which have been hitherto felt.

3. A new Sub-head has been introduced into the Account, "C. Chancery Audit." This Sub-head was opened by the authority of the Treasury, and under the Court of Chancery Funds Act (35 & 36 Vict. c. 44).

4. The sum of 247 *l.* 3 *s.* 1 *d.* has been expended in excess of the Estimate, under Sub-head "B. Incidental Expenses."

5. The Net Deficit on the Grant to be Voted is 743 *l.* 4 *s.* 8 *d.*

	£.	*s.*	*d.*
Grant	38,256	–	–
Expenditure	38,999	4	8
Net Deficit	£. 743	4	8

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 15.

GENERAL REGISTER OFFICE (ENGLAND).

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the GENERAL REGISTER OFFICE (ENGLAND), in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
General Register Office (England):	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	21,863 – –	21,843 14 4	19 5 8	—
B.—Travelling, &c.	983 – –	730 7 –	252 13 –	—
C.—Fees and Expenses, Supt. Registrars	18,575 – –	17,914 9 8	660 10 4	—
D.—Incidental Expenses	1,053 – –	980 1 10	72 18 2	—
Census of England and Wales, 1871:				
E.—Salaries	22,164 – –	17,307 13 3	4,856 6 9	—
F.—Incidental Expenses	400 – –	265 1 11	134 18 1	—
G.—Payments on account of Work done for School Boards.	–	5 14 6	–	5 14 6
£.	65,038 – –	59,047 2 6	5,996 12 –	5 14 6
Deduct Deficit			5 14 6	
Net Surplus to be surrendered - £.			5,990 17 6	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	2,700 – –
Amount of Extra Receipts realised in the year 1872–73, and paid over to Exchequer:	
Fees - £. 3,008 1 6	
Sums recovered from School Boards 5 14 6	3,013 16 –

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Surplus is occasioned by a vacancy being filled by a person at a lower rate of salary.

B.—This difference is caused by one of the Inspectors of Registration not having had to incur Travelling Expenses during the whole of the year.

C.—This Surplus arises from the cessation of outstanding claims for the postage of vaccination certificates.

D.—Casual difference between Estimate and Expenditure.

E.—This Surplus arises from the earnings of the Census clerks whilst employed on piece-work being less than was anticipated.

F.—Casual difference between Estimate and Expenditure.

G.—This new Sub-Head was created under the authority of the Treasury letter, dated 27th May 1871, and the amount was paid out of the money voted for Salaries (Sub-Head E). The sums recovered from the School Boards for this service have been paid into Her Majesty's Exchequer as an extra receipt under the same authority.

The Surplus of 2,389 *l.* 4 *s.* 7 *d.*, shown on the Account of the Vote for the "General Register Office (England)," for the year ended 31st March 1872, has been surrendered.

General Register Office,
October 1873.

George Graham,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

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VOTE 15.

GENERAL REGISTER OFFICE (ENGLAND).

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Sub-Head (G) was opened in 1871–72 under the authority of the Lords of the Treasury, who directed that the repayments by the School Boards should be paid into the Exchequer as Extra Receipts. It will be seen under the head of "Extra Receipts," realised in the year 1872–73, that this expenditure (5*l.* 14*s.* 6*d.*) has been recovered from the School Boards.

2. The Net Surplus on the Grant to be surrendered to the Exchequer, as shown in the Account, is 5,990*l.* 17*s.* 6*d.*

	£.	*s.*	*d.*
Grant - - - - - - - - - - -	65,038	—	—
Expenditure - - - - - - - - - -	59,047	2	6
Net Surplus - - -	£. 5,990	17	6

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 16.

LUNACY COMMISSION, ENGLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the LUNACY COMMISSION, ENGLAND, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - - - - - -	11,991 – –	11,943 5 7	47 14 5	—
B.—Travelling - - - - - - - - -	1,940 – –	1,804 8 5	135 11 7	—
C.—Incidental Expenses - - - - - -	1,000 – –	893 6 10	106 13 2	—
£.	14,931 – –	14,641 – 10		—
Surplus to be surrendered - - £.			289 19 2	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	1,302 –. –
Amount of Extra Receipts realised in the Year 1872-73, and paid over to Exchequer	1,395 5 10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Salaries,—£. 47 14. 5. This excess arises from the changes which have taken place in the Office Staff during the year, and the lapse of time between the retirement of Mr. Forster, Commissioner; Mr. Phillips, Secretary; Mary Hudson, Under Housemaid; the promotion of Mr. Andrews, formerly Messenger, and the appointment of their successors.

B.—Travelling.—Surplus, 135 *l.* 11 *s.* 7 *d.*

C.—Incidental Expenses.—Surplus, 106 *l.* 13 *s.* 2 *d.*

The expenditure under Sub-Heads B. and C. has been less than was anticipated.

The surplus, 1,123 *l.* 19 *s.* 9 *d.*, shown on the account of the Vote, Lunacy Commission, England, for the year ended 31st March 1872, has been surrendered.

Chas. Sp. Perceval,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

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VOTE 16.

LUNACY COMMISSION, ENGLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus on the Grant to be surrendered, as shown by the Account, is 289 *l.* 19 *s.* 2 *d.*

	£.	*s.*	*d.*
Grant - - - - - -	14,931	–	–
Expenditure - - - - -	14,641	–	10
Surplus - - -	£. 289	19	2

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 17.

THE MINT, INCLUDING COINAGE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the Service of the MINT, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Allowances, and Wages (*a*) - -	14,820 – –	17,524 9 5	-	2,704 9 5
B.—Police - - - - - - - - - -	625 – –	628 19 4	-	3 19 4
C.—Incidental Office Expenses - - - -	250 – –	281 17 –	-	31 17 –
D.—Machinery and Repairs - - - - -	2,000 – –	2,495 11 5	-	495 11 5
E.—Incidental Coinage Expenses (*b*) - - -	27,410 – –	- -	-	3,897 19 7
(1.) Ordinary Expenses - - - -	- -	3,760 2 4		
(2.) Expenses at Birmingham, in connection with the Silver Coinage.	- -	25,647 17 9	—	—
(3.) Expenses at Birmingham in connection with the Bronze Coinage.	- -	1,899 19 6		
F.—Alloy Metal - - - - - - - - -	500 – –	1,353 10 2	-	853 10 2
G.—Brokerage (*c*) - - - - - - - -	1,570 – –	1,931 1 2	-	361 1 2
H.—Loss on Coinage: Gold - - - - -	1,000 – –	2,426 6 6	-	1,426 6 6
I. — Ditto - - - Silver - - - -	1,000 – –	300 10 7	699 9 5	—
K.—Loss on Worn Silver Coin withdrawn from Circulation.	30,000 – –	20,811 16 3	9,188 3 9	—
L.—Packing, &c. Specie for Treasury Chest - -	300 – –	171 4 7	128 15 5	—
£.	79,475 – –	79,233 6 –	10,016 8 7	9,774 14 7
Deduct Deficit - - - - - - - - -			9,774 14 7	
Net Surplus to be surrendered - - £.			241 14 –	

(*a*) Including Supplementary Vote of - £. 820.
(*b*) „ „ - - - 25,910.
(*c*) „ „ - - - 870.

	£. s. d.	£. s. d.
Estimated Amount of Extra Receipts payable to the Exchequer - - £.	50,000 – –	
Ditto - - - ditto - in connection with Supplementary Vote -	90,000 – –	
		140,000 – –
Amount of Extra Receipts realised in the Year 1872-73, and paid over to the Exchequer -		187,677 18 7

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Coinage of Gold and Silver during the year having greatly exceeded the average, and the workmen and others being partly paid by allowances for piece-work and overtime, there has been a large increase in the sum paid for wages.

C.—Owing to the increase of business in the Department, the Incidental Office Expenses have been more than was anticipated.

D.—The press power of the Mint having proved inadequate to meet the requirements of the coinage during the year, it was found necessary to hire four additional coining presses from a private firm.

E.—(1.) The Coinage both of Gold, Silver, and Bronze, during the year has greatly exceeded the average.

(2.) and (3.) This expenditure was not contemplated as a charge to Sub-Head "Incidental Coinage Expenses," when the Estimates for the year were laid before Parliament, but owing to the large concurrent demand for Gold, Silver, and Bronze Coin during the year, it was found necessary to contract with a firm at Birmingham for the performance of certain operations in connection with the Silver and Bronze Coinages.

F.—The Coinage of Gold and Silver during the year has greatly exceeded the average.

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 17.—THE MINT, INCLUDING COINAGE—*continued.*

G.—The amount of Silver Bullion purchased for Coinage has greatly exceeded the average.

H.—The Coinage of Gold during the year has greatly exceeded the average.

I.—It was considered advisable not to diminish the amount to be voted under this Sub-Head, as it was necessary to provide for the additional loss in melting Worn Silver Coin to be withdrawn from circulation in Scotland, Ireland, and the Colonies, the loss in the case of Worn Coin being considerably larger than in that of a similar weight of Ingots. As, however, the amount of such withdrawals has been less than was expected, the total sum voted has not been required.

K.—The amount of Worn Silver Coin sent in for re-coinage during the year has been less than was anticipated.

L.—The amount of Gold and Silver Coin packed during the year for the Treasury Chests Abroad, was less than was expected.

The Surplus of 293*l.* 7*s.* 7*d.*, shown on the Account of the Vote "Mint, including Coinage," for the year ended 31st March 1872, has been surrendered.

C. W. Fremantle,
Deputy Master and Comptroller.

Royal Mint, 26 Nov. 1873.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

VOTE 17.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in Excess of the Estimate has been incurred under the following Sub-Heads:—

A.—Salaries, Allowances, and Wages.
B.—Police.
C.—Incidental Office Expenses.
D.—Machinery and Repairs.
E.—Incidental Coinage Expenses.
F.—Alloy Metal.
G.—Brokerage.
H.—Loss on Coinage—Gold.

2. The Net Surplus to be surrendered to the Exchequer is 241*l.* 14*s.*, as shown on the Account.

	£.	s.	d.
Grant - - - - - - - -	79,475	–	–
Expenditure - - - - - - -	79,233	6	–
Net Surplus - - -	£. 241	14	–

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 18.

NATIONAL DEBT OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the NATIONAL DEBT OFFICE, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
National Debt Office:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - - - - - -	16,507 – –	15,976 – 2	530 19 10	—
B.—Incidental Expenses - - - - - -	290 – –	210 9 3	79 10 9	—
Pensions Commutation Board:				
C.—Salaries - - - - - - - - -	450 – –	449 19 11	– – 1	—
D.—Incidental Expenses - - - - - -	630 – –	612 3 7	17 16 5	—
£.	17,877 – –	17,248 12 11		—
Surplus to be surrendered - - - £.			628 7 1	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - -	9 – –
Amount of Extra Receipts realised in the Year 1872–73, and paid over to Exchequer -	36 15 –

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Saving arises from the death of a senior clerk in the year, and from two vacancies not having been filled up.

B. C. D.—These Savings were in consequence of the expenses being less than were anticipated.

The Surplus of 421 *l.* 14 *s.* 8 *d.*, shown on the Account of the Vote for the National Debt Office for the year ended 31st March 1872, has been surrendered.

National Debt Office,
5 September 1873.

C. Rivers Wilson, Comptroller General,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

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VOTE 18.

NATIONAL DEBT OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

UNDER the Sub-head A, "Salaries," a sum of 83*l.* 6*s.* 8*d.* is included, being a payment of salary to the Secretary and Comptroller General of the National Debt Office from the date of his appointment. I am unable to admit this payment as a proper charge against the Vote, in consequence of the non-fulfilment of the requirements of the Act 33 & 34 Vict. c. 97 (the Stamp Act, 1870), under which, in the opinion of the Commissioners of Inland Revenue, "the Original Minute of the National Debt Commissioners is the writing by which the appointment is made, and that the same is chargeable with the duty of 75*l.*" The expenditure under this Sub-head will, consequently, be reduced to 15,892*l.* 13*s.* 6*d.*, and the surplus to be surrendered increased to 711*l.* 13*s.* 9*d.*

	£.	*s.*	*d.*
Grant - - - - - - - - - -	17,877	–	–
Expenditure - - - - - - - - - -	17,165	6	3
Surplus - - -	£. 711	13	9

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 19.

PATENT OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the PATENT OFFICE, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Allowances - - - - -	16,708 – –	16,894 – 4	- - -	186 – 4
B.—Police - - - - - - - - -	460 – –	446 5 8	13 14 4	—
C.—Fire Insurances - - - - - -	70 – –	69 17 5	– 2 7	—
D.—Incidental Expenses - - - - -	835 – –	692 12 2	142 7 10	—
E.—Fees to Law Officers - - - - -	9,105 – –	9,377 1 3	- - -	272 1 3
£.	27,178 – –	27,479 16 10	156 4 9	458 1 7
		Deduct Surplus - - - -		156 4 9
		Net Deficit to be Voted - - - £.		301 16 10

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1872-73, and paid over to Exchequer - - Nil

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Deficiency, 186 *l.* – *s.* 4 *d.*—This deficiency arose mainly from the fact that the increase of work in the office necessitated larger payments to copying clerks than were anticipated.

B.—Surplus, 13 *l.* 14 *s.* 4 *d.*—This surplus resulted from the fact that the payments for extra service of police at the Patent Office Museum were not so large as anticipated.

C.—Surplus, 2 *s.* 7 *d.*

D.—Surplus, 142 *l.* 7 *s.* 10 *d.*—This saving was effected on various items of incidental expenditure.

E.—Deficiency, 272 *l.* 1 *s.* 3 *d.*—This deficiency arose entirely from the fact that the number of patents taken out exceeded the number estimated for, and consequently entailed an increase in the fees to the Attorney General.

The Surplus of 2,209 *l.* 5*s.* 5 *d.*, shown on the Account of the Vote for the "Patent Office," for the year ended 31st March 1872, has been surrendered.

22 September 1873.

B. Woodcroft,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

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VOTE 19.

PATENT OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure under the Sub-heads A., "Salaries and Allowances," and E., "Fees to Law Officers," has exceeded the Estimate by 186*l.* 0*s.* 4*d.* and 272*l.* 1*s.* 3*d.* respectively.

2. The Net Expenditure beyond the Grant to be Voted by Parliament as shown in the Account, is 301 *l.* 16 *s.* 10 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - -	27,178	–	–
Expenditure - - - - - - -	27,479	16	10
Net Deficit - - - £.	301	16	10

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 20.

PAYMASTER GENERAL'S DEPARTMENT.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the PAYMASTER GENERAL'S DEPARTMENT, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - - - - - -	24,021 - -	23,831 17 6	189 2 6	—
B.—Incidental Expenses - - - - - -	820 - -	869 11 4	- - -	49 11 4
£.	24,841 - -	24,701 8 10	189 2 6	49 11 4
Deduct Deficit - - - - - - - - -			49 11 4	
Net Surplus to be surrendered - - - £.			139 11 2	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - (exclusive of 11,750 *l.* Interest on Exchequer Bills held for Deposit Accounts.)	33 - -
Amount of Extra Receipts realised in the Year 1872–73, and paid over to the Exchequer - -	14 19 4

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Two officers were retired, and one writer was employed instead.

B.—Commission to Colonial Treasurers in Australia for paying Pensions, formerly paid by the Control Department was not provided for in the Estimate, the arrangement having been made too late.

The Surplus of 337 *l.* 16 *s.* 8 *d.*, shown on the Account of the Vote "Paymaster General's Department" for the year ended 31st March 1872 has been surrendered.

Paymaster General's Office,
29 November 1873.

W. P. Adam,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. C. Cocks, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

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VOTE 20.

PAYMASTER GENERAL'S DEPARTMENT.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER Sub-head A., Salaries, sums amounting to 419 *l.* 10 *s.* are included, being the amounts paid to certain gentlemen in the Office in addition to their salaries for acting as "Commissioners of Income Tax."

As these payments appeared to be illegal a communication was addressed to the Paymaster General on the subject, who, in reply, stated that the gentlemen referred to in the correspondence, with the exception of Mr. Philpot, still act as Commissioners, but that the addition to their salaries was not made to them as Commissioners of Income Tax, but as members of the Department, to the whole of which, excepting the office-keeper and messengers, an additional salary was conceded by the Treasury Letter of 21st November 1871, under the circumstances stated in a Treasury Letter of 6th October, 1871, and that provision was made in the Estimate accordingly.

In the Treasury Letter of 6th October, Mr. Lingen states, that having been advised that the payment of such allowances to the Income Tax Commissioners of the Pay Office was illegal, an Estimate will be submitted to Parliament for the purpose of making good to the Commissioners the amount of remuneration of which they have been thus deprived.

On reference, however, to the Estimates for the year 1872–73 it will be seen from a foot-note that this addition was to be given as remuneration for the performance of duties connected with the assessment and collection of Income Tax, and so far as I am aware there is no statutory sanction for the payment of salary to persons discharging the duties of Income Tax Commissioners.

The correspondence on this subject is appended to this Report.

2. It will be observed from a Note at the bottom of the Account that 11,750 *l.*, interest on Exchequer Bills for Deposit Accounts, is due to the Exchequer. This sum having, apparently, no relation to this Account, a letter was addressed to the Paymaster General on the subject, who, in reply, states that the sum in question was the interest on Exchequer Bills, in which a portion of the Paymaster General's balance on Deposit Accounts is invested. This interest having been included in the Note appended to the Estimate for 1872–73, it was considered that it should be similarly noted in the Appropriation Account. In the year 1873–74 the Treasury determined to exclude this Receipt from the Note on the Estimate.

	£.	s.	d.
Grant	24,841	–	–
Expenditure	24,701	8	10
Net Surplus	£. 139	11	2

(1.)

Query.—Salaries, Sub-head A., Messrs. Collier, Earnshaw, Philpot, Vesey, Edmeades, Murray, and Crawford.

IT is requested that it may be stated whether these gentlemen still act as Commissioners of Income Tax, and whether the addition to their salaries is made as such, no payments to Commissioners being sanctioned by the Act of 1842, or by 35 & 36 Vict. c. 82.

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Answer.—These gentlemen, with the exception of Mr. Philpot, still act as Commissioners, but the addition to their salaries is not paid to them as such, but as members of the Department, to the whole of which, excepting the office-keeper and messengers, an additional salary was conceded by the Treasury Letter of 22nd November 1871, under the circumstances stated in Treasury Letter of 6th October 1871. Both of these letters have been forwarded to the Exchequer and Audit Department (see *Query* 6, 1871–72, answered 17th October 1872, and *Query* 2, 1872–73, answered 8th January 1873), and provision was made in the Estimate, and sanctioned by the Vote of Parliament accordingly.

3 June 1873. (signed) *J. P. Collier.*

(2.)

My Lord, Treasury Chambers, 6 October 1871.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith, with reference to previous correspondence, copy of a Letter addressed by their Lordships to the Commissioners of Inland Revenue on 30th August last, upon the subject of that portion of the commuted allowance hitherto paid to the officers of your Lordship's Department in lieu of poundage for assessing and collecting Income Tax, which would ordinarily have been issued to the Income Tax Commissioners for the year 1870, but which was withheld under directions from their Lordships.

I am to state that, having been advised that the payment of such allowance to the Income Tax Commissioners of the Pay Office was illegal, their Lordships consider that they would not be justified in adopting any other course than that indicated in their directions to the Commissioners of Inland Revenue, viz., that of payment into the Exchequer, but that they will be prepared to submit an Estimate to Parliament for the purpose of making good to the Income Tax Commissioners the amount of remuneration of which they have been thus deprived.

I am to state that the sums similarly withheld from the senior officers of the Dublin Branch of the Paymaster General's Department will be included in the same Estimate, and I am to desire that their Lordships may be informed of the respective amounts for that purpose.

With regard to the course to be pursued in future, their Lordships are pleased to direct that no further payments may be made to the officers of the Paymaster General's Department in the shape of either poundage or commuted allowance; but they consider that as the work performed in connection with the assessment and collection of Income Tax, although practically part of the ordinary duty of the Office, has been hitherto remunerated by the commuted allowance, the receipt of which was taken into consideration when the regular salaries of the Department were fixed, the withdrawal of such allowance should be compensated by an addition to the ordinary salaries.

I am to desire that their Lordships may be accordingly furnished with a statement of the annual per-centage on the salaries of the Department, and of the allowance to the messengers, to which the commuted allowance has amounted during the past three years.

I am to add that the cases of those gentlemen who have received something more than their *pro ratâ* shares on account of their officiating as clerks to the Commissioners will be met by an equivalent addition to their salaries, which will be considered as a special allowance for the performance of such duties.

I am, &c.
(signed) *R. R. W. Lingen.*

The Paymaster General,
&c. &c. &c.

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VOTE 20.—PAYMASTER GENERAL'S DEPARTMENT—*continued.*

(3.)

My Lord, Treasury Chambers, 23 November 1871.

WITH reference to Mr. Collier's letter of 18th ultimo, on the subject of the allowance to the officers of your Department for poundage on Income Tax paid over to the Inland Revenue, I am directed by the Lords Commissioners of Her Majesty's Treasury to state that their Lordships are pleased to sanction an addition to the salaries of your Department (exclusive of office-keeper and messengers), so long as an Income Tax continues to be levied on official salaries, and so long as the duties connected therewith which are now performed in the Paymaster General's Office continue to be performed there, of eight per cent., such increase to commence on the 1st April 1872.

With regard to the payment of the sums withheld from the Income Tax Commissioners of your Department for the year 1870-71, I am directed to state that their Lordships do not consider that they would be authorized in directing such payment to be made without the express sanction of Parliament.

I am to add that the Estimate to be submitted for that purpose will, as presumed by your Lordship, include the 1,400 *l.* which would have been issued to your Department for the year 1871-72, and that which may appear to be due in Ireland for the same year; and I am to desire that as soon as the latter amount shall have been ascertained an Estimate may be prepared and transmitted to their Lordships for presentation to Parliament.

I am, &c.

The Paymaster General. (signed) *William Law.*

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 21.

LOCAL GOVERNMENT BOARD.

ACCOUNT of the Sum Expended compared with the Sum Granted, for the LOCAL GOVERNMENT BOARD, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	19,716 – –	22,542 17 3	–	2,826 17 3
B.—Personal and Travelling Expenses, &c., of Inspectors	5,457 – –	6,455 10 10	–	998 10 10
C.—Incidental Expenses	1,419 – –	1,432 6 9	–	13 6 9
D.—Salaries	23,898 – –	24,549 7 5	–	651 7 5
E.—Salaries, &c., of Auditors of Poor Law Unions	17,797 – –	17,394 8 7	402 11 5	—
F.—Travelling, &c., of Inspectors of Workhouse Schools	1,412 – –	1,440 7 7	–	28 7 7
G.—Police (Metropolitan)	450 – –	504 11 9	–	54 11 9
H.—Salaries of Medical Officers, Schoolmasters, &c.	162,500 – –	161,001 14 6	1,498 5 6	—
I.—Salaries	6,212 – –	5,910 3 11	301 16 1	—
K.—Travelling Expenses, Inspectors	600 – –	664 2 –	–	64 2 –
L.—Salaries	10,581 – –	11,839 – 11	–	1,258 – 11
M.—Travelling, &c., of Inspectors	3,600 – –	2,546 1 11	1,053 18 1	—
N.—Department for supply of Vaccine Lymph, &c.	729 – –	667 4 3	61 15 9	—
O.—Incidental Expenses	928 – –	492 – 8	435 19 4	—
P.—Public Vaccinators	8,000 – –	3,956 8 8	4,043 11 4	—
Q.—Postages of Vaccination Certificates	3,550 – –	4,469 10 9	–	919 10 9
£.	266,849 – –	265,865 17 9	7,797 17 6	6,814 15 3
Deduct Deficit			6,814 15 3	
Net Surplus to be surrendered £.			983 2 3	

	£. s. d.
Amount of Extra Receipts payable to Exchequer	Nil.
Amount of Extra Receipts realised in the Year 1872–3, and paid over to Exchequer	315 8 8

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The deficit was caused by payments in respect of Salaries to additional Officers appointed with the sanction of the Treasury after Estimates were passed.

B.—The appointment of additional Inspectors caused the deficit under this Sub-head.

C.—Under-Estimate.

D.—The deficit was caused by the great increase of business and correspondence in the Department consequent upon the passing of the Public Health Act, 1872, and the numerous returns and statistics which this Board have been called upon to furnish, and which rendered a larger expenditure for copying and payments to writers unavoidable.

E.—Surplus. The whole number of Union Audits not having been completed at the end of the official year, the salaries were not all paid within that time.

F.—Under-Estimate.

G.—Under-Estimate.

H.—The surplus under this Sub-head is attributable to the scheme partially adopted by the Boarding Out of Pauper Children, and to the Emigration of Pauper Children to Canada. The numbers of Children in Workhouse Schools have consequently become reduced, and a corresponding reduction has taken place in the capitation fees to the Teachers.

I.—The surplus under this Sub-head was caused by the office held by Mr. Tom Taylor, namely, that of Secretary to the Local Government Act Department, being abolished.

K.—The deficit was caused by the appointment of an additional Inspector, with the sanction of the Treasury, after the Estimates were passed.

L.—This

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

LOCAL GOVERNMENT BOARD—*continued.*

L.—This deficit was caused by the additional payment of 500 *l.* to the Medical Officer of the Board (Mr. Simon), authorised by Section 38 of the 35 & 36 Vict. c. 79, and the transfer to the Medical Department of Dr. Smith who had previously acted as a Poor Law Inspector.
M.—Over-Estimate.
N.—Ditto.
O.—Ditto.
P.—This surplus arises from the circumstance that in some cases the sums awarded were not paid before the close of the financial year, and a balance remained which did not appear to have been awarded.
Q.—The deficit was caused by more Vaccination Certificates being stamped for the year 1872–73 than were actually used; the surplus was available for the present year, and the Estimate 1873–74 was reduced accordingly.

A Grant has been taken for 408 *l.* 19 *s.* 4 *d.*, the Deficit shown on the Account of the Vote "Two hundred and Twenty-six thousand Six hundred and Forty-eight pounds," for the year ended 31st March 1872.

Local Government Board, Whitehall, 14 November 1873.

John Lambert, Secretary, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 21.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. IT will be seen that the Expenditure has exceeded the Estimates by 6,814 *l.* 15 *s.* 3 *d.*, under the following Sub-heads, namely, A., B., C., D., F., G., K., L., and Q.

2. The Net Surplus on the Grant to be surrendered to the Exchequer, as shown in the Account, is 983 *l.* 2 *s.* 3 *d.*

	£.	s.	d.
Grant - - - - - - - - -	266,849	–	–
Expenditure - - - - - - - -	265,865	17	9
Net Surplus - - -	£. 983	2	3

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 22.

PUBLIC RECORD OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the PUBLIC RECORD OFFICE, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	16,467 – –	15,911 8 9	555 11 3	—
B.—Police	516 – –	537 8 –	- -	21 8 –
C.—Incidental Expenses	90 – –	75 15 8	14 4 4	—
D.—Calendars and Historical Documents	5,394 – –	5,184 4 2	209 15 10	—
£.	22,467 – –	21,708 16 7	779 11 5	21 8 –
Deduct Deficit			21 8 –	
Net Surplus to be surrendered £.			758 3 5	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	Nil.
Amount of Extra Receipts received in the year	Nil.
„ „ paid over to the Exchequer	– 6 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A —£. 510. 11. 2. was saved in Salaries by delays in filling up three vacant Junior Clerkships at lower salaries than those who had resigned or died; about 45 *l.* was saved in Wages by the death of a Second Class Workman, by promotions at lower wages, and by a vacancy not being filled up.

B.—The Increase was caused by an additional rate of pay to the Metropolitan Police in November 1872, and is sanctioned by Treasury Letter of 21st April 1873.

C.—The Saving is principally caused by less Expenditure in the distribution of Record Works on publication.

D.—The Saving is caused by some volumes not being quite finished at press at the close of the financial year.

Extra Receipts.—This Sum (paid to the Exchequer) is a Fee repaid through the Foreign Office in 1871–72, but not paid to the Exchequer in that year as an Extra Receipt.

The Surplus of 1,034 *l.* 15 *s.* 10 *d.*, shown on the account of the Vote of the Public Record Office, for the year ended 31st March 1872, has been surrendered.

Public Record Office,
25 April 1873.

John Edwards.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

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VOTE 22.

PUBLIC RECORD OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. **THERE is an excess of Expenditure** amounting to 21 *l.* 8 *s.* under the Sub-head B.

2. **The Net Surplus on the Grant to** be surrendered to the Exchequer, as shown on the Account, is **758 *l.* 3 *s.* 5 *d.***

	£.	*s.*	*d.*
Grant - - - - - - - - - -	22,467	–	–
Expenditure - - - - - - - - -	21,708	16	7
Net Surplus - - - £.	758	3	5

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 23.

PUBLIC WORKS LOAN COMMISSION AND WEST INDIA ISLANDS RELIEF COMMISSION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Salaries and Expenses of the Establishment under the PUBLIC WORKS LOAN COMMISSIONERS and COMMISSIONERS for RELIEF of the WEST INDIA ISLANDS, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - - - - -	4,138 – –	4,130 – 6	7 19 6	—
B.—Incidental Expenses - - - - -	355 – –	251 19 2	103 – 10	—
£.	4,493 – –	4,381 19 8		—
Surplus to be surrendered - - - £.			111 – 4	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1872-73, and paid over to Exchequer - - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This saving has been chiefly effected in the item for "Temporary Salaries."

B.—The difference mainly arises from the expenses for Law, and for services in the West Indies, having been less than had been estimated

The Surplus of 116*l.* 5 *s.* 11 *d.*, shown on the account of the Vote for the Public Works Loan Commission and West India Islands Relief Commission for the year ended 31st March 1872, has been surrendered.

W. W. Willink, Secretary,
Accounting Officer.

11 October 1873.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

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VOTE 23.

PUBLIC WORKS LOAN COMMISSION AND WEST INDIA ISLANDS RELIEF COMMISSION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus on the Grant to be surrendered to the Exchequer, as shown on the Account, is 111 *l.* 0 *s.* 4 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - - -	4,493	–	–
Expenditure - - - - - - - - -	4,381	19	8
Surplus - - -	£. 111	–	4

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 24.

REGISTRARS OF FRIENDLY SOCIETIES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for REGISTRARS of FRIENDLY SOCIETIES, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
ENGLAND.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	1,839 – –	2,163 15 –	–	324 15 –
B.—Incidental Expenses	100 – –	2 6 9	97 13 3	—
SCOTLAND.				
C.—Salaries	200 – –	182 15 4	17 4 8	—
D.—Incidental Expenses	15 – –	15 – –	—	—
IRELAND.				
E.—Salaries	200 – –	200 – –	—	—
F.—Incidental Expenses	15 – –	15 – –	—	—
£.	2,369 – –	2,578 17 1	114 17 11	324 15 –
Deduct Surplus				114 17 11
Net Deficit to be voted				209 17 1

	£. s. d.
Estimated Amount of Extra Receipts payable to the Exchequer	Nil.
Amount of Extra Receipts realised in the Year 1872-73, and paid over to the Exchequer	68 – –

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Expenditure, 324 *l.* 15 *s.*, more than Estimate, is made up of—

	£. s. d.
Addition to salary of Assistant Registrar, and special Grant for extra services during two years, by authority of Treasury Letter, more than Estimate	300 – –
Grant to two Second Clerks for extra services, more than Estimate	11 – –
Writers, more than Estimate	15 – –
More than Estimate	326 – –
Messenger's salary, less than Estimate	1 5 –
More than Estimate	£. 324 15 –

B.—The Expenditure, 97 *l.* 13 *s.* 3 *d.*, less than Estimate, is made up of "Incidental Expenses," being that sum less than Estimate.

C.—The Expenditure, 17 *l.* 4 *s.* 8 *d.*, less than Estimate, is made up of—

	£. s. d.
Registrar's salary, less than Estimate	23 4 8
Allowance for Clerk, more than Estimate	6 – –
Less than Estimate	£. 17 4 8

The sum of 98 *l.* 6 *s.* 3 *d.*, the Surplus on the account of the Vote for the Registrars of Friendly Societies for the yea ending 31st March 1872, has been surrendered to the Exchequer (in April 1873).

Henry Tompkins, Chief Clerk.

27 June 1873. *A. K. Stephenson*, Registrar and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 24.

REGISTRARS OF FRIENDLY SOCIETIES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Net Deficit to be voted is 209 *l.* 17 *s.* 1 *d.*, as shown on the Account.

	£.	*s.*	*d.*
Grant - - - - - - -	2,369	–	–
Expenditure - - - - - -	2,578	17	1
Net Deficit - - -	£. 209	17	1

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 25.

PRINTING AND STATIONERY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for PRINTING and STATIONERY in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	16,318 – –	16,573 7 2	– – –	255 7 2
B.—Horses and Carts	1,005 – –	1,076 5 –	– – –	71 5 –
C.—Police	314 – –	318 9 3	– – –	4 9 3
D.—Incidental Expenses	1,500 – –	1,669 2 –	– – –	169 2 –
E.—Printing for Public Departments	97,066 – –	103,342 – 7	– – –	6,276 – 7
F.—Paper for - - ditto	125,000 – –	126,370 19 7	– – –	1,370 19 7
G.—Parchments and Vellum for ditto	18,900 – –	18,935 10 4	– – –	35 10 4
H.—Binding, &c., for - ditto	41,100 – –	40,212 6 1	887 13 11	—
I.—Small Stores for - - ditto	41,600 – –	45,996 16 3	– – –	4,396 16 3
J.—Printing, Paper, Binding, &c., for two Houses of Parliament	90,000 – –	82,030 1 11	7,969 18 1	—
K.—Ditto, for Stationery Office Publications	12,900 – –	12,891 8 –	8 12 –	—
L.—Salaries, Gazette Offices, London, Edinburgh, and Dublin	1,971 – –	1,975 5 6	– – –	4 5 6
M.—Printing, Paper, Binding, &c., for Gazette Offices	610 – –	503 12 7	106 7 5	—
N.—Incidental Expenses for - - ditto	40 – –	11 15 11	28 4 1	—
£.	448,324 – –	451,907 – 2	9,000 15 6	12,583 15 8
Deduct Surplus				9,000 15 6
Net Deficit to be Voted £.				3,583 – 2

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	36,000 – –
Amount of Extra Receipts realised in the Year 1872–73, and paid over to Exchequer	36,897 13 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Sums amounting to 188 *l.* were transferred to "Salaries" from other Sub-heads of the Vote, by desire of the Comptroller and Auditor General, and it was found necessary to employ a "writer," for whose salary provision had not been made in the Estimate.

B.—In consequence of the increased business at the Dublin Branch of the office, an application from the contractor for increased remuneration was acceded to.

C.—The charge for the attendance of the police was increased by the Chief Commissioner during the year.

D.—The expenditure under this head is chiefly for carriage of waste paper, &c. (sold for the benefit of the Exchequer), and can never be accurately calculated beforehand; moreover, increased expenditure implies increased revenue.

E.—The over-expenditure under this head is due, 1st, to the more prompt rendering, and, therefore, earlier payment, of a large bill of Messrs. Eyre & Spottiswoode; and, 2nd, to the fact that I can never foresee accurately the wants of the Public Departments. The excess was anticipated by me in December 1872, but the Lords of the Treasury permitted me to apply in payment thereof an expected surplus under Sub-head J.

F.—This increase is due to the unexpected and considerable rise in the prices of nearly all our papers, in many cases to the extent of 15 to 20 per cent.

G.—A similar increase took place in the price of parchment and vellum.

H.—The expenditure under this head is governed by the wants of the Public Departments, which were not quite so heavy as I had anticipated.

I.—The excess under this Sub-head is due to increased prices, as well as to augmented demands; the supplies furnished to various Departments (some newly added by Treasury orders) having cost 4,000 *l.* more in the last four months of 1872–73 than in the corresponding period of the previous year.

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 25.—PRINTING AND STATIONERY—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

J.—This expenditure is governed by the requirements of the Two Houses of Parliament, which can never be closely foreseen, and which were considerably below the average of previous years.

K.—This expenditure depends on the number of volumes issued and copies printed for sale to the public.

L.—This excess is due to the transfer, by desire of the Comptroller and Auditor General, of a small sum hitherto charged to Sub-head "N."

M.—The expenditure under this head depends upon the size of the "Gazette," and this again upon the quantity of advertisements, notices, &c. received from the public for insertion, and paid for by them.

N.—This is an ever-varying item, and can only be roughly guessed at.

The surplus of 149 *l.* 13 *s.* 4 *d.*, shown on the Account of the Vote "Printing and Stationery," for the year ended 31st March 1872, has been surrendered.

Her Majesty's Stationery Office,
1873.

W. R. Greg,
Accounting Officer and Controller.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

VOTE 25.

PRINTING AND STATIONERY.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE amount of Extra Receipts realised in the year 1872–73, and paid over to the Exchequer, should have been stated by the Accounting officer as 36,589 *l.* 5 *s.* 6 *d.*, instead of 36,897 *l.* 13 *s.* 6 *d.*, that being the amount paid over during the period of this Account.

2. A sum of 61,547 *l.* 0 *s.* 10 *d.* was advanced for the purchase of paper, parchment, and other articles of Stationery, and the amount so expended was repaid by the Indian Government during the period of the Account. This amount does not appear in the Appropriation Account.

3. In addition to this advance to the Indian Government the Stationery Office supply stationery, and cause work to be done for other public institutions, under Treasury authority, the payments for which are in the first instance advanced out of the Vote.

4. The Comptroller of the Stationery Office has consequently the responsibility of dealing with a much larger Expenditure than is shown in the Estimates, or in the Appropriation Account.

5. The Estimate has been exceeded under the Sub-heads A., B., C., D., E., F., G., I., and L.

6. The Net Deficit on the Grant to be voted by Parliament, as shown on the Account, is 3,583 *l.* 0 *s.* 2 *d.*

	£.	*s.*	*d.*
Grant	448,324	–	–
Expenditure	451,907	–	2
Net Deficit	£. 3,583	–	2

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 26.

OFFICE OF WOODS, FORESTS, AND LAND REVENUES, &c.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Salaries and Expenses of the Office of Her Majesty's Woods, Forests, and Land Revenues, &c., in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - - - - - - -	15,743 - -	15,499 5 2	243 14 10	—
B.—Incidental Expenses - - - - -	510 - -	463 17 5	46 2 7	—
C.—Legal Branch, Salaries - - - - -	2,810 - -	2,810 - -	—	—
D.—Legal Branch, Incidental Expenses - - -	4,000 - -	3,116 12 4	883 7 8	—
E.—Land Revenue Record Office, Salaries - -	1,649 - -	1,248 17 1	400 2 11	—
F.—Land Revenue Record Office, Incidental Expenses	15 - -	13 16 1	1 3 11	—
£.	24,727 - -	23,152 8 1		—
Surplus to be surrendered - - £.			1,574 11 11	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1872-73, and paid over to Exchequer - - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Vacancies on the Establishment remaining unfilled.

D.—The impossibility of forming any sound estimate as to the amount of litigation and legal investigations which may necessarily arise and have to be made, in any particular year.

E.—Two Vacancies in the Staff being filled up, the minimum salaries in lieu of the maximum salaries became payable. A less expenditure than anticipated for the pay of persons temporarily employed.

The Surplus of 1,683 *l.* 13 *s.* 10 *d.*, as reported by the Comptroller and Auditor General on the Vote "Office of Woods, Forests, and Land Revenues, &c.," for the year ended 31st March 1872, has been surrendered.

Office of Woods, &c.,
10 July 1873.

Charles Gore,
James K. Howard,
Commissioners of Her Majesty's Woods, Forests, and Land Revenues,
Accounting Officers.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. Mostyn, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

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VOTE 26.

OFFICE OF WOODS, FORESTS, AND LAND REVENUES, &c.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is, as shown by the Account, 1,574 *l.* 11 *s.* 11 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - - - - -	24,727	–	–
Expenditure - - - - - - - - - - - -	23,152	8	1
Surplus - - -	£. 1,574	11	11

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 27.

OFFICE OF WORKS AND PUBLIC BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for HER MAJESTY'S OFFICE of WORKS and PUBLIC BUILDINGS, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries of Establishment - - - -	32,964 - -	33,312 3 9	- - -	348 3 9
B.—Incidental Expenses of Establishment - -	2,350 - -	2,808 7 8	- - -	458 7 8
LEGAL BRANCH:				
C.—Salaries - - - - - - - - -	2,943 - -	2,966 13 1	- - -	23 13 1
D.—Incidental Expenses - - - - -	2,000 - -	2,242 19 3	- - -	242 19 3
£.	40,257 - -	41,330 3 9	—	
Deficit to be Voted - - -				1,073 3 9

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - -	Uncertain.
Amount of Extra Receipts realised in the Year 1872–73, and paid into the Exchequer -	245 15 11

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Increase was occasioned by the extra temporary employment rendered necessary by the increased business of the Office.

B.—From the nature of these expenses they cannot be correctly estimated.

C.—Employment of Extra Clerk on business of Epping Forest.

D.—From the nature of these expenses they cannot be correctly estimated.

A Grant has been taken for 1,038 14 *s.* 4 *d.*, the Deficit shown on the Account of the Vote "Office of Works and Public Buildings," for the year ended 31st March 1872.

Office of Works, &c.,
28 November 1873.

W. P. Adam,
First Commissioner of Her Majesty's Works and Public Buildings.

F. G. Gibbins, Clerk in charge of the Accounts.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. Mostyn, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

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VOTE 27.

OFFICE OF WORKS AND PUBLIC BUILDINGS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. IN my Report on the Account for this Service for the year 1871-72, attention was drawn to the wages of a person in a subordinate position who had not received a certificate of qualification from the Civil Service Commissioners; this point has been set at rest by a notice in the "London Gazette," placing the situation in question in Schedule B. of the Order in Council of June 1870.

2. In the same Report I also remarked on the absence of Treasury authority for the personal Travelling Allowances to Officers of the Works Department; a scale of allowances has now been sanctioned by the Treasury.

3. There is an Expenditure in excess of the Estimate under each Sub-head of the Vote.

4. The Deficit is, as shown by the Account, 1,073 *l.* 3 *s.* 9 *d.*, for which a Vote of Parliament will have to be taken.

	£.	*s.*	*d.*
Grant	40,257	–	–
Expenditure	41,330	3	9
Deficit	£. 1,073	3	9

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 28.

SECRET SERVICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for SECRET SERVICE, in the Year ended 31st March 1873, showing the Surplus or Deficit.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Secret Service - - - - - - - - -	24,100 - -	16,269 10 9	7,830 9 3	—
Surplus to be surrendered - - - £.			7,830 9 3	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - - Nil.

Amount of Extra Receipts realised in the year 1872–73, and paid over to Exchequer - - - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

Approximate Estimate.

The Surplus of 4,927 *l.* 14 *s.* 10 *d.*, shown on the account of the Vote "Secret Service," for the year ended 31st March 1872, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

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VOTE 28.

SECRET SERVICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered to the Exchequer, as shown on the Account, is 7,830*l.* 9*s.* 3*d.*

	£.	*s.*	*d.*
Grant	24,100	–	–
Expenditure	16,269	10	9
Surplus	£. 7,830	9	3

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 29.

EXCHEQUER AND OTHER OFFICES IN SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for "EXCHEQUER and other OFFICES in SCOTLAND," in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
EXCHEQUER, SCOTLAND:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	3,827 – –	3,836 7 3	– – –	9 7 3
B.—Incidental Expenses	120 – –	120 – –	—	—
OFFICE OF THE LORD LYON:				
C.—Salaries	709 – –	703 6 1	5 13 11	—
D.—Incidental Expenses	10 – –	4 10 6	5 9 6	—
CHARGES FORMERLY ON THE HEREDITARY REVENUE:				
E.—Salaries	1,183 – –	1,182 13 4	– 6 8	—
F.—Queen's Plates	218 – –	217 13 –	– 7 –	—
G.—Incidental Expenses	100 – –	95 6 6	4 13 6	—
£.	6,167 – –	6,159 16 8	16 10 7	9 7 3
Deduct Deficit			9 7 3	
Net Surplus to be surrendered £.			7 3 4	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	670 – –
Amount of Extra Receipts realised in the Year 1872–73, and paid over to Exchequer	552 16 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This excess arises on an increased allowance to writers authorised by the Treasury, per Letter of 4th December 1872, No. 16,377.

C.—This saving arises from the death of a Pursuivant.

D. and G.—These savings arise from casual differences between probable Estimate and actual expenditure.

E. and F.—These fractional differences arise from the Estimates having been in even pounds.

The Surplus of 250 *l.* 11 *s.* 10 *d.*, shown on the Account of the Vote "Exchequer and other Offices, Scotland," for the year ended 31st March 1872, has been surrendered.

Exchequer Chambers, Edinburgh,
14 November 1873.

Stair Agnew,
Queen's and Lord Treasurer's Remembrancer,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined.
J. W. Soady, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

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VOTE 29.

EXCHEQUER AND OTHER OFFICES IN SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. **THERE is an Excess of Expenditure over the Estimate for Sub-head A., "Salaries of the Exchequer Office," of 9 *l.* 7 *s.* 3 *d.***

2. **There is a Net Surplus on the Grant of 7 *l.* 3 *s.* 4 *d.*, as stated in the Account, which will have to be surrendered to the Exchequer.**

	£.	*s.*	*d.*
Grant	6,167	–	–
Expenditure	6,159	16	8
Net Surplus £.	7	3	4

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 30.

FISHERY BOARD, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for FISHERY BOARD, SCOTLAND, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages	5,922 – –	5,878 12 1	43 7 11	—
B.—Travelling	750 – –	724 – 2	25 19 10	—
C.—Law	50 – –	6 4 6	43 15 6	—
D.—Postage	60 – –	46 15 1	13 4 11	—
E.—Grants in aid of Piers or Quays	3,000 – –	3,000 – –	—	—
F.—Cutter and Boat Service	2,200 – –	2,218 14 6	- -	18 14 6
G.—Harbour Inspectors	200 – –	115 15 6	84 4 6	—
H.—Incidental Expenses	320 – –	241 16 9	78 3 3	—
£.	12,502 – –	12,231 18 7	288 15 11	18 14 6
Deduct Deficit			18 14 6	
Net Surplus to be surrendered £.			270 1 5	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	5,000 – –
Amount of Extra Receipts realised in the Year 1872-73, and paid over to Exchequer	7,049 10 7
Excess of Receipts £.	2,049 10 7*

* This Excess arises from the brand fees upon barrels of herrings having yielded more than was estimated.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Salaries and Wages.—Surplus—From office vacancies waiting to be filled up.
B.—Travelling.—Surplus—From the whole Estimate not having been required.
C.—Law.—Surplus— - - - Ditto - - - ditto.
D.—Postage.—Surplus— - - - Ditto - - - ditto.
E.—Grants in aid of Piers or Quays.—Tallies.
F.—Cutter and Boat Service.—Deficit—From increase in cost of Victualling and Stores.
G.—Harbour Inspectors.—Surplus—From dispensing with Harbour Inspector during temporary suspension of the Works of Anstruther Union Harbour.
H.—Incidental Expenses.—Surplus—From the Comptroller and Auditor General having ordered clerking aid, included in the Grant, to be carried to Sub Head A.

The Surplus of 14 *l.* 3 *s.* 3 *d.*, shown on the Account of the Vote "Fishery Board, Scotland," for the year ended 31st March 1872, has been surrendered.

Fishery Board, Scotland,
Edinburgh, 25 October 1873.

B. F. Primrose,
Secretary and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

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VOTE 30.

FISHERY BOARD, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. PAYMENTS have been made in excess of the Estimate, under the Sub-heads F., amounting to 18 *l.* 14 *s.* 6 *d.*

2. The Net Surplus on the Grant to be surrendered to the Exchequer, as shown in the Account, is 270 *l.* 1 *s.* 5 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - -	12,502	–	–
Expenditure - - - - - - -	12,231	18	7
Net Surplus - - - £.	270	1	5

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 31.

GENERAL REGISTER OFFICE, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the GENERAL REGISTER OFFICE in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	5,628 – –	5,378 – 10	249 19 2	—
B.—Travelling Expenses	1,150 – –	1,078 3 3	71 16 9	—
C.—Incidental Expenses	150 – –	23 18 11	126 1 1	—
D.—Salaries, Census	2,400 – –	2,225 6 4	174 13 8	—
E.—Incidental Expenses, Census	100 – –	– 12 –	99 8 –	—
£.	9,428 – –	8,706 1 4		—
Surplus to be surrendered £.			721 18 8	

	£.	s.	d.
Estimated Amount of ~~Extra Receipts payable~~ to Exchequer	270	–	–
Amount of Extra Receipts realised in the Year 1872–73, and paid over to Exchequer	286	1	4

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The retirement of several officers whose situations were filled up by persons entitled only to the minimum salary attached to the respective offices.

B.—The Travelling Expenses necessarily fluctuate, owing to a variety of circumstances, such as the state of the weather, the efficiency of the Registrars, &c.

C.—Chiefly owing to a diminution of work in connection with the old Parochial Registers.

D.—The resignation of a few clerks, whose situations it was not considered necessary to fill up on account of the temporary nature of the work, which is gradually coming to a close.

E.—A very large diminution of payments as compared with those made relative to the Census of 1861, by which the Registrar General was guided in framing the Estimate here referred to.

The Surplus of 1,635 *l.* 6 *s.* 11 *d.*, shown on the Account of the Vote for the year ended 31st March 1872, has been surrendered.

General Register Office of Births, &c.,
Edinburgh, 16 July 1873.

W. Pitt Dundas, Registrar General,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

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VOTE 31.

GENERAL REGISTER OFFICE, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Surplus to be surrendered to the Exchequer, as shown in the Account, is 721 *l.* 18 *s.* 8 *d.*

	£.	*s.*	*d.*
Grant	9,428	–	–
Expenditure	8,706	1	4
Surplus £.	721	18	8

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued*

VOTE 32.

LUNACY COMMISSION, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for LUNACY COMMISSION, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£ s. d.	£. s. d.
A.—Salaries	4,833 – –	4,6 8 9	221 11 3	—
B.—Travelling Expenses	1,000 – –	732 8 10	267 11 2	—
C.—Incidental Expenses	138 – –	110 17 10	27 2 2	—
D.—Repayment of License Fees	5,040 – –	5,039 2 6	– 17 6	—
£.	11,011 – –	10,493 17 11		—
Surplus to be surrendered £.			517 2 1	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	650 – –
Amount of Extra Receipts realised in the Year 1872–73, and paid over to Exchequer	682 18 –

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The saving of 221 *l.* 11 *s.* 3 *d.* under this head is to be accounted for by the fees to counsel and medical men not having been required; also a saving upon the sum voted for writers.

B.—The saving of 267 *l.* 11 *s.* 2 *d.* is on account of the illness of one of the Commissioners, and consequent inability to travel.

C.—The saving of 27 *l.* 2 *s.* 2 *d.* under this head is to be accounted for by petty articles required for the office being now supplied by Her Majesty's Board of Works.

D.—The sum asked for was 5,039 *l.* 2 *s.* 6 *d.*, but the sum voted was 5,040 *l.*

The Surplus of 522 *l.* 16 *s.* 7 *d.*, shown on the Account of the Vote "Lunacy Commission, Scotland," for the year ended 31st March 1872, has been surrendered.

General Board of Lunacy for Scotland, Edinburgh, 9 December 1873.

W. Forbes, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, *C. A. de Valmer*, Inspector.

Wm. Dunbar, Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

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VOTE 32.

LUNACY COMMISSION, SCOTLAND

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE amount of Extra Receipts realised in the year 1872–73, and paid over to the Exchequer, should have been 391 *l.* 19 *s.* 8 *d.*, instead of 682 *l.* 18 *s.*, as stated by the Accounting Officer, he having included an amount received in the preceding and omitted a sum realised in the present year, although not paid over until after the 31st March 1873.

2. A Supplementary Estimate for a Sub-head (D), in addition to those already voted, was presented to Parliament on 16 July 1872, and granted by Act 35 & 36 Vict. c. 87.

3. The Accounting Officer has, through a misapprehension, deducted a sum of 150 *l.* granted under Sub-head C., Incidents, and added it to the amount voted under Sub-head A., Salaries.
The savings, in consequence, are under Sub-head C. reduced, and under Sub-head A. increased by a similar amount.

4. The Surplus on the Grant to be surrendered to the Exchequer, as shown on the Account, is 517 *l.* 2 *s.* 1 *d.*

	£.	*s.*	*d.*
Grant	11,011	–	–
Expenditure	10,493	17	11
Surplus	£. 517	2	1

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 33.

POOR LAW COMMISSION, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the POOR LAW COMMISSION, SCOTLAND, (Board of Supervision,) in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	5,945 – –	5,903 4 1	41 15 11	—
B.—Medical Relief	10,200 – –	10,194 17 5	5 2 7	—
C.—Travelling Expenses	1,100 – –	1,017 4 6	82 15 6	—
D.—Incidental Expenses	621 – –	411 15 7	209 4 5	—
£.	17,866 – –	17,527 1 7		—
Surplus to be surrendered £.			338 18 5	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	Nil.
Amount of Extra Receipts realised in the Year 1872–73, and paid over to Exchequer	16 2

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—There is a surplus on this Sub-head of the Vote, in consequence of the amount estimated for "Writers, Copying, &c." not having been exhausted.

B.—There is a surplus on this Sub-head of the Vote in consequence of the Annual Parliamentary Grant of 10,000 *l.* in aid of Medical Relief to the Poor not having been exhausted.

C.—The Expenditure under this Sub-head can only be approximately estimated, as it varies from year to year.

D.—The Expenditure under this Sub-head can only be approximately estimated, as it varies from year to year.

The Surplus of 209 *l.* 4 *s.* 8 *d.*, shown on the account of the Vote for the "Poor Law Commission, Scotland," for the year ended 31st March 1872, has been surrendered.

Certified as true and correct.

Board of Supervision, Edinburgh,
28 November 1873.

John Skelton, Secretary,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

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VOTE 33.

POOR LAW COMMISSION, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus on the Grant to be surrendered to the Exchequer, as shown in the Account, is 338 *l.* 18 *s.* 5 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - - - -	17,866	–	–
Expenditure - - - - - - - - - -	17,527	1	7
Surplus - - -	£. 338	18	5

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 34.

HOUSEHOLD OF THE LORD LIEUTENANT OF IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for HOUSEHOLD of the LORD LIEUTENANT of IRELAND, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Household - - - - -	3,631 – –	3,630 10 –	– 10 –	—
B.—Incidental Expenses, ditto - - - -	80 – –	85 1 –	- -	5 1 –
C.—Salaries, Chapel - - - - - -	638 – –	638 7 –	- -	– 7 –
D.—Salaries, Office of Arms - - - -	496 – –	906 14 –	- -	410 14 –
E.—Queen's Plate - - - - - - -	1,562 – –	1,562 6 2	- -	– 6 2
£.	6,407 – –	6,822 18 2	– 10 –	416 8 2
Deduct Surplus - - - -				– 10 –
Net Deficit to be Voted - - - £.				415 18 2

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - -	900 – –
Amount of Extra Receipts realised in the Year 1872-73, and paid over to Exchequer -	928 7 –

(As reported by the Treasury Remembrancer and Deputy Paymaster in Ireland.)

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Fraction.

B.—Under-estimated.

C.—Fractions.

D.—Increased Salaries in lieu of all Fees of Honour which are now paid into Her Majesty's Exchequer. Treasury Authority, dated 20th August 1872, No. 12,893.

E.—Fractions.

A Grant has been taken for 100 *l.* 19 *s.*, the Deficit shown on the Account of the Vote "Household of the Lord Lieutenant of Ireland," for the year ended 31st March 1872.

Dublin Castle,
3 October 1873.

Hartington.

Thomas H. Taylor,
Clerk in charge of Account.

I certify that this Account has been examined under my direction, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
J. W. Soady, Inspector.

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VOTE 34.

HOUSEHOLD OF THE LORD LIEUTENANT.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

1. THE Expenditure under the Sub-Heads of this Vote has, with the exception of Sub-head A., "Salaries," exceeded the Estimates by sums amounting together to 416 *l.* 8 *s.* 2 *d.*

2. There is a Net Deficit amounting to 415 *l.* 18 *s.* 2 *d.*, as stated in the Account, which will have to be voted by Parliament.

	£.	*s.*	*d.*
Grant - - - - - - - - -	6,407	–	–
Expenditure - - - - - - - -	6,822	18	2
Net Deficit - -	£. 415	18	2

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 35.

CHIEF SECRETARY FOR IRELAND OFFICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for CHIEF SECRETARY for IRELAND OFFICES, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
Chief Secretary's Office:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	15,341 – –	14,731 11 4	609 8 8	—
B.—Incidental Expenses	1,250 – –	1,365 8 9	- -	115 8 9
Inspectors of Lunatic Asylums:				
C.—Salaries	3,257 – –	3,257 11 1	- -	– 11 1
D.—Travelling	500 – –	428 6 6	71 13 6	—
E.—Incidental Expenses	75 – –	59 3 2	15 16 10	—
Inspectors General of Prisons:				
F.—Salaries	2,756 – –	2,756 – –	—	—
G.—Incidental Expenses	50 – –	8 7 9	41 12 3	—
Inspectors of Fisheries:				
H.—Salaries	2,147 – –	2,190 7 2	- -	43 7 2
J.—Travelling	700 – –	641 18 6	58 1 6	—
K.—Incidental Expenses	700 – –	716 12 –	- -	16 12 –
Criminal and Judicial Statistics:				
L.—Salaries	508 – –	563 18 1	- -	55 18 1
M.—Incidental Expenses	5 – –	1 13 5	3 6 7	—
Veterinary Department:				
N.—Salaries	- -	2,374 19 2	- -	2,374 19 2
O.—Rent and Taxes	- -	152 9 5	- -	152 9 5
P.—Travelling	- -	47 4 –	- -	47 4 –
Q.—Incidental Expenses	- -	202 15 7	- -	202 15 7
£.	27,289 – –	29,498 5 11	799 19 4	3,009 5 3
Deduct Surplus				799 19 4
Net Deficit to be Voted £.				2,209 5 11

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Vacancies.
B.—Under-estimated.
C.—Fractions omitted in Estimate.
D. } E. } G. } Over-estimated.
H.—Pay of Writers and Housekeeper which were provided for in the Estimate under Sub-head "Incidents" being charged to this Sub-head, Salaries."
J.—Over-estimated.
K.—Under-estimated.
L.—A salary for the quarter ended 31st March 1872 having been charged to this year's Grant. Treasury Letter, 4th June 1872, No. 9088.
M.—Over-estimated.
N. - - } O. - - } P. and Q. } Not estimated for, and charged to the Vote by direction of the Lords Commissioners of Her Majesty's Treasury.

The Surplus of 237 *l.* 7 *s.* 11 *d.*, shown on Account of the Vote "Chief Secretary for Ireland Offices," for the year ended 31st March 1872, has been surrendered.

Dublin Castle, 4 October 1873. *Hartington.*

Thomas H. Taylor,
Clerk in charge of Account.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

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VOTE 35.

CHIEF SECRETARY FOR IRELAND OFFICES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER Sub-Heads B., C., H., K., and L., the Expenditure has exceeded the Amounts provided in the Estimates.

2. Under Sub-Head L. are included the salaries of several clerks employed in the department of Criminal and Judicial Statistics who have not received certificates of qualification from the Civil Service Commissioners, but as their services ceased on the 1st November 1873, and it has been stated that they are not now employed in any department of the public service, I have allowed their salaries as charges against this Vote.

VETERINARY DEPARTMENT.

	£.	s.	d.
Sub Head N.—Salaries - - - - - -	2,374	19	2
„ O.—Rent and Taxes - - - - -	152	9	5
„ P.—Travelling Expenses - - - -	47	4	–
„ Q.—Incidental Expenses - - - -	202	15	7
TOTAL - - - £.	2,777	8	2

3. These are new Sub-Heads, for the insertion of which in the Account, and defraying the Expenditure, which embraces a period of upwards of three years to 31st March 1873, from this Vote, Treasury authority has been produced.

4. Had the Expenditure for the Veterinary Department not been charged against this Vote there would have been a Net Surplus of 568*l.* 2*s.* 3*d.* to be surrendered to the Exchequer, instead of a Net Deficit of 2,209*l.* 5*s.* 11*d.*, as stated in the Account, which will have to be Voted by Parliament.

	£.	s.	d.
Grant - - - - - - - - -	27,289	–	–
Expenditure - - - - - - - -	29,498	5	11
Net Deficit - - - £.	2,209	5	11

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 36.

BOUNDARY SURVEY, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the BOUNDARY SURVEY, IRELAND, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - - - - -	220 – –	193 17 11	26 2 1	—
B.—Travelling - - - - - - - -	85 – –	26 2 11	58 17 1	—
C.—Rent - - - - - - - - -	75 – –	75 – –	—	—
D.—Incidents - - - - - - - -	20 – –	2 1 2	17 18 10	—
£.	400 – –	297 2 –		—
Surplus to be surrendered - - - £.			102 18 –	

Estimated Amount of Extra Receipts payable to the Exchequer - - - - - - Nil.
Amount of Extra Receipts realised in the Year 1872-73, and paid over to the Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving effected in field duties—a larger proportion of time being occupied in preparing reports.
B.—Saving effected in travelling expenses for reasons above stated.
C.—No variation.
D.—Saving effected in "Labour and Advertisements, &c."

The Surplus of 1 *l.* 6 *s.* 3 *d.*, shown on the Account of the Vote, "Boundary Survey, Ireland," for the Year ended 31st March 1872, has been surrendered.

Pat. Conroy, Sub-Accountant,
Dublin, 17 September 1873.

Richard Griffith, General Boundary Surveyor,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

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VOTE 36.

BOUNDARY SURVEY, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus on the Grant to be surrendered to the Exchequer, as shown in the Account, is 102*l.* 18*s.*

	£.	*s.*	*d.*
Grant - - - - - - - - - -	400	–	–
Expenditure - - - - - - - - - -	297	2	–
Surplus - - -	£. 102	18	–

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 37.

CHARITABLE DONATIONS AND BEQUESTS OFFICE, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the CHARITABLE DONATIONS and BEQUESTS OFFICE, IRELAND, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - - - - -	2,234 – –	2,207 10 –	26 10 –	—
B.—Incidental Expenses - - - - -	124 – –	66 5 10	57 14 2	—
£.	2,358 – –	2,273 15 10		—
Surplus to be surrendered - - - £.			84 4 2	

	£.	s.	d.
Estimated Amount of Extra Receipts payable to Exchequer - - - -	41	8	4
Amount of Extra Receipts realised in the year 1872–73, and paid over to Exchequer	247	7	5

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Of the sum of 28*l.* included in the Vote for Extra Scrivenry, but 1*l.* 10*s.* was expended.

B.—Economy in the management of the Grant for Incidental Expenses, and of the sum of 90*l.* included in the Vote for Law Costs, but 43*l.* 5*s.* 8*d.* only has been allowed by the Treasury to be charged against it as Irrecoverable Costs.

The Saving of 1871-72, being 52*l.* 16*s.* 11*d.*, has been surrendered to the Exchequer.

Robert Molloy, Accountant.

H. Macdonnell, Secretary.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

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VOTE 37.

CHARITABLE DONATIONS AND BEQUESTS OFFICE, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE estimated amount of Extra Receipts payable to Exchequer, as shown by the Estimates, was 41 *l.* 18 *s.* 4 *d.*, and not 41 *l.* 8 *s.* 4 *d.*, as stated in the Account.

2. The amount of Extra Receipts realised in the year 1872-73 and paid over to Exchequer was 133 *l.* 16 *s.* 7 *d.*; the sum of 113 *l.* 10 *s.* 10 *d.*, which makes up 247 *l.* 7 *s.* 5 *d.*, being the balance of the previous year.

3. Under the Sub-Head B. of "Explanation of the causes of Variation between Expenditure and Grant," the law costs allowed by the Treasury should have been 43 *l.* 14 *s.* 4 *d.*, and not 43 *l.* 5 *s.* 8 *d.*, as stated in the Account.

4. The Account rendered to this department is confined to the Grant for the "Salaries and Incidental Expenses of the Office of the Commissioners of Charitable Donations and Bequests." This department has no cognisance of, and consequently no responsibility for anything beyond the Grant. The accounts of the Commissioners in respect to the several Charities under their administration are annually presented to Parliament. (No. C. 813 of 1873.)

5. The Surplus on the Grant to be surrendered to the Exchequer, as shown in the Account, is 84 *l.* 4 *s.* 2 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - -	2,358	–	–
Expenditure - - - - - - -	2,273	15	10
Surplus - - -	£. 84	4	2

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 38.

GENERAL REGISTER OFFICE, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the GENERAL REGISTER OFFICE, IRELAND, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	8,860 – –	8,730 11 –	129 9 –	—
B.—Travelling Expenses	700 – –	664 12 3	35 7 9	—
C.—Superintendent and District Registrars	5,400 – –	5,200 4 –	199 16 –	—
D.—Legal Expenses	100 – –	58 17 –	41 3 –	—
E.—Incidental Expenses	300 – –	291 3 5	8 16 7	—
F.—Agricultural and Emigration Statistics	3,430 – –	3,259 10 6	170 9 6	—
CENSUS OF IRELAND, 1871:				
G.—Salaries	15,285 – –	12,344 9 6	2,940 10 6	—
H.—Incidental Expenses	250 – –	83 4 7	166 15 5	—
I.—Enumeration Charges	50 – –	36 16 1	13 3 11	—
£	34,375 – –	30,669 8 4		—
Surplus to be surrendered		£.	3,705 11 8	

	£. s. d.
Estimated amount of Extra Receipts payable to Exchequer	19 – –
Amount of Extra Receipts realised in the year 1872–73, and paid over to Exchequer	157 5 4

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Owing to the item for task work having been over-estimated, and also to one of the supplemental clerks having been absent during the months of October 1872, and January, February, and March 1873.

B.—Over-estimated.

C.—Over-estimated.

D.—Over-estimated. The prosecutions were few and not expensive.

E.—The Incidental Expenses were not as numerous as was anticipated.

F.—Owing to a vacancy on the supplemental staff, caused by the death of Mr. Hunt, and to the absence of clerks in consequence of illness, &c.

G.—Owing to the full number of clerks authorised by the Treasury to be employed, not having been appointed during the year.

H.—Over-estimated.

I.—Owing to claims not having been made during the year which were expected.

The Surplus of 9,991 *l.* 7 *s.* 1 *d.*, shown on the account of the Vote for the General Register Office, Ireland, for the year ended 31st March 1872, has been surrendered; *see* Treasury Letter of the 4th April 1873, forwarded to the Auditor General with the Account for the month of March 1873.

General Register Office, Dublin, 28 November 1873.

William Donnelly, Registrar General, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, *C. A. de Valmer*, Inspector.

Wm. Dunbar, Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

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VOTE 38.

GENERAL REGISTER OFFICE, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus on the Grant to be surrendered to the Exchequer, as shown in the Account, is 3,705 *l.* 11 *s.* 8 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - - -	34,375	–	–
Expenditure - - - - - - - - -	30,669	8	4
Surplus - - -	£. 3,705	11	8

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 39.

POOR LAW COMMISSION, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the POOR LAW COMMISSION, IRELAND, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	21,328 – –	20,621 9 –	706 11 –	—
B.— Ditto, Auditors of Poor Law Unions	3,000 – –	3,481 9 11	– –	481 9 11
C.— Ditto, Schoolmasters and Schoolmistresses in Workhouses.	8,100 – –	8,021 12 9	78 7 3	—
D.— Ditto, Medical Officers, Medicines, &c.	60,142 – –	66,397 7 11	– –	255 7 11
E.—Travelling, &c. of Inspectors	3,150 – –	2,890 7 9	259 12 3	—
F.—Incidental Expenses	360 – –	291 11 9	68 8 3	—
£.	102,080 – –	101,703 19 1	1,112 18 9	736 17 10
Deduct Deficit			736 17 10	
Net Surplus to be surrendered £.			376 – 11	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	Nil.
Amount of Extra Receipts realised in the Year 1872–73, and paid over to Exchequer	Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Vacancies filled up at lower rates of salaries; also extra services not required.
B.—A sixth auditor appointed, and salaries increased from 600*l.* per annum each to 700*l.*, 200*l.* of which in each case to be repaid to the Exchequer when collected from Town Commissioners, &c., and Governors of District Lunatic Asylums.
C.—Vacancies filled up at lower rates of salaries.
D.—Increase of salaries.
E.—Contingencies provided for which did not take place.
F.—Same as E.

The Surplus of 2,665*l.* 12*s.* 1*d.*, shown on the Account of the Vote, "Poor Law Commission, Ireland," for the year ended 31st March 1872, has been surrendered.

Local Government Board,
24 October 1873.

A. Power, Vice President,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

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VOTE 39.

POOR LAW COMMISSION, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. PAYMENTS have been made in excess of the Estimate, under Sub-Heads B. and D., amounting together to 736*l.* 17*s.* 10*d.*

2. I have to remark, that the Surplus of 2,665*l.* 12*s.* 1*d.*, on the Vote for the Year 1871–72, has not only been surrendered, but that a sum of 2,661*l.* 11*s.* 3*d.* on account thereof was also paid over to the Exchequer in March 1873, as a Saving on that Year.

3. The Net Surplus on the Grant to be surrendered to the Exchequer, as shown in the Account, is 376*l.* 0*s.* 11*d.*

	£.	*s.*	*d.*
Grant	102,080	–	–
Expenditure	101,703	19	1
Net Surplus	£. 376	–	11

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 40.

PUBLIC RECORD OFFICE, &c., IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the PUBLIC RECORD OFFICE, &c., IRELAND, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	4,876 – –	4,663 – 8	212 19 4	—
B.—Incidental Expenses	200 – –	234 8 4	– –	34 8 4
£.	5,076 – –	4,897 9 –	212 19 4	34 8 4
Deduct Deficit			34 8 4	
Net Surplus to be surrendered £.			178 11 –	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	400 – –
Amount of Extra Receipts realised in the Year 1872–73, and paid over to Exchequer	572 14 –

EXPLANATION of the Causes of Variation between Expenditure and Grant.

	£. s. d.
A.—Salaries; amount under expended	212 19 4

EXPLANATION.

Amount undrawn by Editor of Fac-similes of National Manuscripts, the first part of which work was in progress, but not finally executed, on 31st March 1873	160 – –	
Unexpended on Temporary Writers less than voted	72 10 8	
Fractional differences between Gross Sums in Estimate and Net Amounts paid	6 8 8	
		238 19 4
Amount (10*s.* per week) for arranging Inventions Patents, charged to Salaries, instead of to Incidental Expenses	26 – –	
Total unexpended under Sub-Head A., Salaries		212 19 4
*Over expended under Sub-Head B., Incidental Expenses		34 8 4
		£. 178 11 –

* Authorised by Treasury Letter, No. 12,467, to be met as above out of excess under Sub-Head A., Salaries. This over-expenditure arose in connection with the transfer of ecclesiastical and testamentary records from various distant provincial registries, the expenses of which it was not possible to have estimated with precision.

The Surplus of 172*l.* 1*s.* 10*d.*, shown on the Account of the Vote for the "Public Record Office, &c., Ireland," for the year ended 31st March 1872, has been surrendered.

Saml. Ferguson, Deputy Keeper, Accounting Officer.

Dublin, 24 November 1873.

J. T. Gilbert, Secretary.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar, Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

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VOTE 40.

PUBLIC RECORD OFFICE, &c., IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE sum of 34*l.* 8*s.* 4*d.* has been expended in excess of the Estimate, under Sub-Head B., Incidental Expenses.

2. The Net Surplus on the Grant to be surrendered to the Exchequer, as shown in the Account, is 178*l.* 11*s.*

	£.	*s.*	*d.*
Grant - - - - - - -	5,076	–	–
Expenditure - - - - - - -	4,897	9	–
Net Surplus - - -	£. 178	11	–

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 41.

OFFICE OF PUBLIC WORKS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the OFFICE of PUBLIC WORKS, IRELAND, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries of Office - - - - - -	23,629 - -	22,926 2 4	702 17 8	—
B.—Travelling Expenses - - - - -	2,950 - -	2,668 17 4	281 2 8	—
C.—Incidents of Office - - - - - -	570 - -	394 17 4	175 2 8	—
£.	27,149 - -	25,989 17 -		—
Surplus to be surrendered - - - £.			1,159 3 -	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - -	40 - -
Amount of Extra Receipts realised in the Year 1872-73, and paid over to Exchequer - -	3 5 -

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Arising from five vacancies by death having occurred during the year which were not filled up pending the re-organization of the Department.

B.—A portion of this surplus arises from the fact of there having been a temporary suspension in Arterial Drainage Works during the greater part of the year.

C. The expenditure under this Head is subject to great variation, and cannot well be more closely estimated.

The Surplus of 1,096 *l.* 12 *s.* 1 *d.*, shown on the Account of the Vote "Office of Public Works," for the year ended 31st March 1872, has been surrendered.

Office of Public Works, Dublin, 25 November 1873.

J. G. McKerlie, Chairman of the Board of Public Works, Accounting Officer.

W. B. Soady, Accountant.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
W. Mostyn, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

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VOTE 41.

OFFICE OF PUBLIC WORKS, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. IN Paragraph 1 of my Report on the Account for this Service, 1871-72, I referred to the absence of Certificates of Qualification, from the Civil Service Commissioners, for certain Temporary Draughtsmen, and the amount of their Salaries, 539 *l.* 14 *s.*, was in consequence reported as not being properly chargeable against the Vote, and surrendered to the Exchequer.

I have to report that these situations have since been placed in Schedule B. of the Order in Council of June 1870, and the sum disallowed on the Account for the year 1871-72 has been admitted as a charge in the present account.

2. Under Sub-head A., "Salaries of Office," is included the pay of a Messenger who has failed to obtain a Certificate of Qualification, the amount of his pay, 22 *l.* 1 *s.* 9 *d.*, is therefore not properly chargeable against the Vote.

3. For the reasons given in the last paragraph the Surplus will be increased from 1,159 *l.* 3 *s.* 0 *d.* to 1,181 *l.* 4 *s.* 9 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - - - -	27,149	–	–
Expenditure - - - - - - - - - -	25,967	15	3
Surplus - - -	£. 1,181	4	9

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CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

IN the course of the Examination of the Services under this Class of the Votes for 1872-73, 603 questions have been raised, of which 96 caused alterations in the Accounts, and 219 required the production of Authorities, and the remainder were satisfactorily explained.

The following Statement will show how far the Expenditure in respect of the Grant for the Services in Class II. has fallen short of the Grants for the year 1872-73.

It will be seen that the Net Surplus on all the Votes of this Class amounts to 27,710*l.* 8*s.* 4*d.*

STATEMENT.

No. of Vote.	SERVICE.	Grant.	Expenditure.	Expended. Less than Granted.	Expended. More than Granted.	Extra Receipts, Payable to the Exchequer. Estimated.	Extra Receipts, Payable to the Exchequer. Realized.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	House of Lords Offices	44,670	44,645 11 10	24 8 2	—	30,000 - -	29,595 - 8
2	House of Commons Offices	49,399	46,563 8 5	2,835 11 7	—	—	—
3	Treasury	55,269	55,302 2 2	—	33 2 2	—	—
4	Home Office	82,024	81,726 13 2	297 6 10	—	2,000 - -	3,954 7 3
5	Foreign Office	63,985	62,073 4 9	1,911 15 3	—	1,500 - -	1,037 16 6
6	Colonial Office	31,402	30,871 5 2	530 14 10	—	—	—
7	Privy Council Office	32,397	30,462 17 5	1,934 2 7	—	3,000 - -	3,197 12 6
8	Board of Trade	98,235	99,110 2 5	—	875 2 5	6,130 - -	5,596 6 8
9	Privy Seal Office	2,761	2,671 7 6	89 12 6	—	—	—
10	Charity Commission	18,633	17,922 2 -	710 18 -	—	—	—
11	Civil Service Commission	15,916	17,455 16 3	—	1,539 16 3	—	- 9 9
12	Copyhold, Inclosure, and Tithe Commission	18,583	17,488 16 4	1,094 3 8	—	3,935 - -	3,585 11 5
13	Inclosure and Drainage Acts—Imprest Expenses	10,750	7,598 14 10	3,151 5 2	—	10,000 - -	8,335 6 5
14	Exchequer and Audit Department	38,256	38,999 4 8	—	743 4 8	2,791 - -	1,838 18 2
15	General Register Office, England	65,038	59,047 2 6	5,990 17 6	—	2,700 - -	3,013 16 -
16	Lunacy Commission, England	14,931	14,641 - 10	289 19 2	—	1,302 - -	1,395 5 10
17	The Mint, including Coinage	79,475	79,233 6 -	241 14 -	—	140,000 - -	187,677 18 7
18	National Debt Office	17,877	17,165 6 3	711 13 9	—	9 - -	36 15 -
19	Patent Office	27,178	27,479 16 10	—	301 16 10	—	—
20	Paymaster General's Department	24,841	24,701 8 10	139 11 2	—	11,783 - -	14 19 4
21	Local Government Board	266,849	265,865 17 9	983 2 3	—	—	315 8 8
22	Public Record Office	22,467	21,708 16 7	758 3 5	—	—	- 6 6
23	Public Works Loan Commission, and West India Islands Relief Commission	4,493	4,381 19 8	111 - 4	—	—	—
24	Registrars of Friendly Societies	2,369	2,578 17 1	—	209 17 1	—	68 - -
25	Printing and Stationery	448,324	451,907 - 2	—	3,583 - 2	36,000 - -	36,589 5 6
26	Office of Woods, Forests, and Land Revenues, &c.	24,727	23,152 8 1	1,574 11 11	—	—	—
27	Office of Works and Public Buildings	40,257	41,330 3 9	—	1,073 3 9	—	245 15 11
28	Secret Service	24,100	16,269 10 9	7,830 9 3	—	—	—
29	Exchequer and other Offices in Scotland	6,167	6,159 15 8	7 3 4	—	670 - -	552 16 9
30	Fishery Board, Scotland	12,502	12,231 18 7	270 1 5	—	5,000 - -	7,049 10 7
31	General Register Office, Scotland	9,428	8,706 1 4	721 18 8	—	270 - -	286 1 4
32	Lunacy Commission, Scotland	11,011	10,493 17 11	517 2 1	—	650 - -	391 19 8
33	Poor Law Commission, Scotland	17,866	17,527 1 7	338 18 5	—	—	- 16 2
34	Household of the Lord Lieutenant of Ireland	6,407	6,822 18 2	—	415 18 2	900 - -	928 7 -
35	Chief Secretary for Ireland—Offices	27,289	29,498 5 11	—	2,209 5 11	—	—
36	Boundary Survey, Ireland	400	297 2 -	102 18 -	—	—	—
37	Charitable Donations and Bequests Office, Ireland	2,358	2,273 15 10	81 4 2	—	41 18 4	247 7 5
38	General Register Office, Ireland	34,375	30,669 8 4	3,705 11 8	—	19 - -	157 5 4
39	Poor Law Commission, Ireland	102,080	101,703 19 1	376 - 11	—	—	—
40	Public Record Office (Ireland), and Keeper of State Papers, Dublin	5,076	4,897 9 -	178 11 -	—	400 - -	572 14 -
41	Office of Public Works, Ireland	27,149	25,967 15 3	1,181 4 9	—	40 - -	3 5 -
	TOTAL £.	1,887,314	1,859,603 11 8	38,691 15 9	10,984 7 5	259,140 18 4	296,689 3 11
	NET SURPLUS £.			27,710 8 4		More than Estimated £.	37,548 5 7

Exchequer and Audit Department,
15 January 1874.

Wm. Dunbar,
Comptroller General of the Receipt and Issue of Her Majesty's Exchequer, and Auditor General of Public Accounts.

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CIVIL SERVICE ACCOUNTS, 1872-73.

CLASS III.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS, included in the CIVIL SERVICE ESTIMATES, CLASS III., for the Year ended the 31st of March 1873; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 1.

LAW CHARGES, ENGLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for LAW CHARGES, ENGLAND, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	8,755 – –	8,803 16 2	– – –	48 16 2
B.—Solicitor General's Salary	6,000 – –	6,000 – –	—	—
C.—Revision of Statute Laws, &c.	2,650 – –	2,150 – –	500 – –	—
D.—Parliamentary Agency	1,500 – –	1,106 8 8	393 11 4	—
E.—Rewards	400 – –	183 11 –	216 9 –	—
F.—Costs of Prosecutions, &c.	23,300 – –	19,102 11 4	4,197 8 8	—
G.—Costs of Intervention by Queen's Proctor in Divorce Cases	4,000 – –	4,086 – 2	– – –	86 – 2
H.—Coin Prosecutions	2,500 – –	1,957 4 3	542 15 9	—
I.—Incidents	150 – –	46 – 8	103 19 4	—
£.	49,255 – –	43,435 12 3	5,954 4 1	134 16 4
Deduct Deficit			134 16 4	
Net Surplus to be surrendered £.			5,819 7 9	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	3,500 – –
Amount of Extra Receipts realised in the Year 1872–73, and paid over to Exchequer	4,643 13 1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—When the Estimate was passed no provision was made for the Salaries of Writers, the payments under this head during the year would have caused an excess of about 350 *l.*, which, however, was reduced to the sum of 48 *l.* 16 *s.* 2 *d.* by the savings effected. (1.) By the retirement of an Assistant at 950 *l.*, and the appointment of a Successor at the minimum salary of the post, 600 *l.* (2.) By the existence of a vacancy in the department for six months.

C.—A portion of the payments for Statute Law Revision depend on the progress made in the work during the year. It was estimated that 1,000 *l.* would be required for Mr. Rickards; 500 *l.* only was paid to him.

D.—It was estimated that after the payment of Mr. Bryden's salary (viz., 500 *l.*), the further sum of 1,000 *l.* would be required for the payments of the Bills of Costs of other Parliamentary Agents; the whole of this sum, however, was not required.

E.—It is impossible to form an accurate estimate under this Sub-head.

F.—The saving under this Sub-head was mainly effected by the abolition of the Office of Queen's Advocate, and the appointment of, Dr. Deane to perform certain duties of that office at a fixed salary of 2,000 *l.* a year in lieu of fees.

G., H., and I.—The expenditure under these Sub-heads necessarily varies from year to year, as explained in previous Appropriation Accounts.

The Surplus of 1,853 *l.* 13 *s.*, shown on the Account of the Vote "Law Charges, England," for the year ended 31st March 1872, has been surrendered.

26 November 1873.

John Gray,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
J. W. Soady, Inspector.

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VOTE 1.

LAW CHARGES, ENGLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Sub-Head F.—Costs of Prosecutions, &c.

1. UNDER this Sub-head is included, pursuant to directions contained in a Treasury Letter dated 25th May 1872, a sum of 1,752 *l.* 14 *s.* 9 *d.*, being salary at the rate of 2,000 *l.* per annum to Dr. Deane, Q.C., from 16th May 1872 to 31st March 1873, for the performance of certain duties heretofore discharged by the Queen's Advocate. No provision was made in the Parliamentary Estimates for this salary, which would appear to be more properly chargeable against Sub-head A., "Salaries." Copy Annexed.

2. There is, as stated in the Account, a Net Surplus amounting to 5,819 *l.* 7 *s.* 9 *d.* which will have to be surrendered to the Exchequer.

	£.	*s.*	*d.*
Grant - - - - - - - - -	49,255	–	–
Expenditure - - - - - - - -	43,435	12	3
Net Surplus - - -	£. 5,819	7	9

3. The amount of Extra Receipts realised in the year 1872–3, and paid to the Exchequer is 3,846 *l.* 1 *s.* 6 *d.* instead of 4,643 *l.* 13 *s.* 1 *d.*, in which latter amount is erroneously included a sum of 797 *l.* 11 *s.* 7 *d.*, realised in the year 1871–2, and included in the amount at foot of the Appropriation Account of that year.

Sir, Treasury Chambers, 25 May 1872.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to authorise you to pay to Dr. Deane, Q.C., salary at the rate of 2,000 *l.* a year from the 16th May 1872, the date of his appointment to perform certain duties, heretofore done by the Queen's Advocate, out of the Vote for Law Charges.

The payment should be made for the current year out of Sub-head F., and for all subsequent years out of a special Sub-head of the Vote to be provided for that purpose.

I am, &c.

The Solicitor. (signed) *William Law.*

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 2.

CRIMINAL PROSECUTIONS, SHERIFFS' EXPENSES, &c.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for CRIMINAL PROSECUTIONS, SHERIFFS' EXPENSES, &c., in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
EXAMINERS OF CRIMINAL LAW ACCOUNTS:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	3,812 – –	3,846 13 8	– –	34 13 8
B.—Incidental Expenses	54 – –	40 4 2	13 15 10	—
CLERKS OF ASSIZE:				
C.—Salaries	16,212 – –	16,158 1 9	53 18 3	—
D.—Travelling and Incidental Expenses	3,800 – –	3,447 12 9	352 7 3	—
CENTRAL CRIMINAL COURT:				
E.—Salaries	4,005 – –	4,004 10 –	– 10 –	—
MIDDLESEX SESSIONS:				
F.—Salaries	800 – –	766 10 –	33 10 –	—
COURT FOR CONSIDERATION OF CROWN CASES RESERVED:				
G.—Salary	180 – –	180 – –	—	—
H.—Incidental Expenses	80 – –	13 15 4	66 4 8	—
CRIMINAL PROSECUTIONS:				
I.—Repayments to Counties and Boroughs	155,000 – –	120,405 19 10	34,594 – 2	—
SHERIFFS' EXPENSES:				
K.—Repayments to Sheriffs	10,000 – –	9,996 4 6	3 15 6	—
L.—Salary	180 – –	180 – –	—	—
COMPENSATION TO CLERKS OF THE PEACE AND OTHERS:				
M.—Compensations	6,000 – –	5,433 11 –	566 9 –	—
£.	200,123 – –	164,473 3 –	35,684 10 8	34 13 8
Deduct Deficit			34 13 8	
Net Surplus to be surrendered £.			35,649 17 –	

	£.	s.	d.
Estimated Amount of Extra Receipts payable to Exchequer	20	–	–
Amount of Extra Receipts realised in the year 1872–73, and paid over to Exchequer	23	17	–

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Arrears of wages were paid to a writer and the rate of his pay increased.

B. and K.—Approximate Estimates.

C.—A vacancy occurred during the year, and the new appointment was made at the minimum salary.

D.—These expenses vary with the duration of the circuits.

E.—Fraction of a £.

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 2.—CRIMINAL PROSECUTIONS, SHERIFFS' EXPENSES, &c.—*continued.*

F.—These charges depend on the number of days during which the Deputy Assistant Judges are employed.

H.—An arrangement was made under which the copying for this Court is done at the Office of the Civil Service Commission. A less amount is provided for 1873-4.

I.—This Surplus arises from a decrease in the number of prosecutions.

M.—The amounts of these compensations depend on the fees received by the Clerks of the Peace and others.

Extra Receipts.—These consist of fees received by the Clerk of the Central Criminal Court and the Clerk of Assize, Home Circuit.

The Surplus of 24,253 *l.* 10 *s.* 11 *d.* shown on the Account of the Vote "Criminal Prosecutions, Sheriffs' Expenses, &c.," for the year ended 31st March 1872, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

VOTE 2.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in Excess of the Estimate has been incurred under Sub-Head A., "Examiners of Criminal Law Accounts, Salaries."

2. The Net Surplus to be surrendered to the Exchequer, as stated in the Account, is 35,649 *l.* 17 *s.*

	£.	*s.*	*d.*
Grant - - - - - - - - - - -	200,123	–	–
Expenditure - - - - - - - - - -	164,473	3	–
Net Surplus - - -	£. 35,649	17	–

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 3.

COURT OF CHANCERY (ENGLAND).

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the COURT of CHANCERY (ENGLAND), in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	154,740 – –	152,366 18 6	2,373 1 6	
B.—Scrivenery and Printing	14,875 – –	14,497 8 11	377 11 1	—
C.—Travelling Expenses	3,640 – –	3,216 8 8	423 11 4	—
D.—Incidental Expenses	1,612 – –	1,535 4 –	76 16 –	—
E.—Salaries and Allowances formerly paid from the Hanaper	432 – –	384 12 6	47 7 6	—
£.	175,299 – –	172,000 12 7		—
Surplus to be surrendered £.			3,298 7 5	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	32,000 – –
Amount of Extra Receipts realised in the year ended 31st March 1873, and paid over to Exchequer	35,409 14 7

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The saving under this Sub-head has arisen chiefly from the abolishing of some Offices and the reduction of Salaries in others upon deaths and retirements.

B.—The Saving under this Sub-head has arisen from the expenditure in some of the Offices of the Court, principally the Record and Writ Clerks' Offices, having been less than it was expected to be. The Expenditure varies with the amount of business, and is estimated upon the average of preceding years.

C.—The Saving under this Sub-head has arisen from the Expenditure in each of the Offices mentioned in the Estimate having been less than it was thought likely to be.

D.—The saving under this Sub-head has arisen chiefly from the Accountant General's Allowance for Stationery, &c., having ceased on the abolition of his Office; and from the Amount required by the Official Solicitor for disbursements having been less than the Estimate.

E.—The Saving under this Sub-head consists of Deductions from the several Salaries and Allowances in respect of Payments formerly due to the Hanaper Office and the Excess of the Amount estimated to be required for the conveyance of Writs beyond that which became payable.

Note.—A Grant was made by Parliament of 4 *l.* 2 *s.*, the Deficit shown on the Appropriation Account of the Vote for the year ended 31st March 1872.

S. Parkinson,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
J. W. Soady, Inspector.

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VOTE 3.

COURT OF CHANCERY (ENGLAND).

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is a Surplus on the Grant, as stated in the Account, amounting to 3,298 *l.* 7 *s.* 5 *d.*, which will have to be surrendered to the Exchequer.

	£.	*s.*	*d.*
Grant - - - - - - - -	175,299	-	-
Expenditure - - - - - - -	172,000	12	7
Surplus - - -	£. 3,298	7	5

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 4.

COMMON LAW COURTS, ENGLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for COMMON LAW COURTS, ENGLAND, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Marshals of the Judges	2,550 – –	2,775 – –	– –	225 – –
JUDGES' CLERKS AND OTHER OFFICERS:				
B.—Salaries	23,644 – –	23,520 1 11	123 18 1	—
C.—Travelling Expenses	2,610 – –	2,128 15 1	481 4 11	—
D.—Incidental Expenses	415 – –	304 4 2	110 15 10	—
ASSOCIATES:				
E.—Salaries	4,999 – –	4,998 17 5	– 2 7	—
F.—Incidental Expenses	30 – –	24 4 10	5 15 2	—
MASTERS' OFFICES:				
G.—Salaries	18,584 – –	18,530 3 6	53 16 6	—
H.—Incidental Expenses	232 – –	193 18 7	38 1 5	—
CROWN OFFICE, QUEEN'S BENCH:				
I.—Salaries	4,020 – –	3,781 9 2	238 10 10	—
K.—Incidental Expenses	41 – –	30 12 7	10 7 5	—
REGISTRY OF JUDGMENTS, COMMON PLEAS:				
L.—Salaries	670 – –	670 – –	—	—
M.—Incidental Expenses	33 – –	31 14 6	1 5 6	—
REGISTRY OF CERTIFICATES, &c., MARRIED WOMEN:				
N.—Salaries	1,200 – –	1,050 12 5	149 7 7	—
O.—Incidental Expenses	1 – –	– 18 2	– 1 10	—
QUEEN'S REMEMBRANCER'S OFFICE:				
P.—Salaries	2,524 – –	2,527 – –	– –	3 – –
Q.—Incidental Expenses	63 – –	57 9 2	5 10 10	—
TRIAL OF ELECTION PETITIONS:				
R.—Allowances to Officers of the Court of Common Pleas.	– –	299 19 11	– –	299 19 11
£.	61,616 – –	60,925 1 5	1,218 18 6	527 19 11
Deduct Deficit			527 19 11	
Net Surplus to be surrendered £.			690 18 7	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	1,750 – –
Amount of Extra Receipts realised in the Year 1872-73, and paid over to Exchequer	3,858 16 4

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 4.—COMMON LAW COURTS, ENGLAND—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This excess arose from sums not claimed in 1871-2 coming in course of payment in 1872-3, and from the sums due for 1872-3 having been all claimed and discharged, with one exception, within the year.

B.—The cost of temporary clerical assistance was less than had been expected, and two vacancies were not filled up for a short time.

C.—These expenses depend on the duration of the Winter Circuit.

D.—Over estimate.

E. and O.—Fractions of a £.

F., K., M. and Q.—Approximate Estimates.

G.—Payment of sundry copying accounts was not made until after the close of the year.

H.—In this case also sundry payments were not made until after the close of the financial year.

I.—Vacancies occurred in this Office and new appointments were made at the minimum salaries.

N.—Same explanation as I.

P.—The cost of copying was slightly more than was expected.

R.—An uncertainty having existed as to the duties that would have to be performed, and the method of remuneration, no sum was provided to meet this expenditure.

Extra Receipts.—The amount of fees received from the Middlesex Registry Office exceeded the estimated amount. There was also received in excess of the Estimate a sum of 1,160 *l.* 6 *s.* 3 *d.*, being a portion of the proceeds of the sale of the Serle-street Registry Office, and the sum of 350 *l.* for fines levied in the Crown Office.

The Surplus of 976 *l.* 3 *s.* 10 *d.*, shown on the Account of the Vote "Common Law Courts, England," for the year ended 31st March 1872, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

VOTE 4.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER Sub-head I. are included payments of salary to Mr. Ludlow Hancock, as Clerk in the Crown Office, Queen's Bench, from the 5th July 1872 to the 31st March 1873. It does not appear from the returns furnished by the Civil Service Commissioners, that Mr. Hancock has obtained a certificate, but as the appointments in this Office are statutory appointments, they are held by the Lord Chief Justice not to fall under the operation of the Order in Council of 4th June 1870.

2. No provision having been made in the Estimates laid before Parlirment for the "Trial of Election Petitions," a new Sub-head (R.) has been opened, to which the expenses of the Officers of the Court of Queen's Bench for this service, amounting to 299 *l.* 19 *s.* 11 *d.*, have been charged.

3. The expenditure has exceeded the amounts included in the Estimates under Sub-heads A., "Marshals of the Judges" and P., "Queen's Remembrancer's Officers Salaries."

4. The Net Surplus to be surrendered to the Exchequer, as shown by the Account, is 690 *l.* 18 *s.* 7 *d.*

	£.	s.	d.
Grant	61,616	–	–
Expenditure	60,925	1	5
Net Surplus	£. 690	18	7

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 5.

LONDON BANKRUPTCY COURT.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the LONDON BANKRUPTCY COURT, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
CHIEF COURT:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	30,065 – –	32,530 10 9	– –	2,465 10 9
B.—Travelling	200 – –	10 2 11	189 17 1	—
C.—Office Copying	1,500 – –	931 7 8	568 12 4	—
D.—Incidental	4,098 – –	3,187 2 11	910 17 1	—
FORMER DISTRICT COURTS:				
E.—Salaries	2,155 – –	2,053 16 9	101 3 3	—
F.—Travelling	50 – –	2 1 10	47 18 2	—
G.—Incidental	1,000 – –	307 18 3	692 1 9	—
£.	39,068 – –	39,023 1 1	2,510 9 8	2,465 10 9
Deduct Deficit			2,465 10 9	
Net Surplus to be surrendered £.			44 18 11	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	3,000 – –
Amount of Extra Receipts realised in the Year 1872-73, and paid over to Exchequer	9,616 – 1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Deficiency cau ·by the payment of arrears of certain increased Salaries consequent on the re-organisation of the Offices, and by an augmented charge in respect of the Comptroller's Department.

B.—No Expenses were incurred for the travelling of Registrars, under 32 & 33 Vict. c. 71, s. 110.

C.—Expenditure over-estimated.

D.— Ditto.

E.— Ditto.

F.— Dtto.

The Deficiency under Sub-head A. was met by the appropriation of Savings under other Sub-heads, the sanction of the Commissioners of the Treasury having been obtained thereto.—Treasury Letter, 3742, 10th March 1873.

The Surplus, 6,250 *l.* 15 *s.* 9 *d.*, shown on the Appropriation Account of the Vote for the "London Bankruptcy Court," for the year ended 31st March 1872, has been surrendered.

25 November 1873.

M. Parkyns,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

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VOTE 5.

LONDON BANKRUPTCY COURT.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. **THERE is an excess of Expenditure** beyond the Grant, under Sub-head A., **"Salaries"** (Chief Court), **of 2,465 *l.* 10 *s.* 9 *d.***

2. **There is a Net Surplus on the Grant,** to be surrendered to the Exchequer, **of 44 *l.* 18 *s.* 11 *d.*, as stated in the Appropriation** Account.

	£.	*s.*	*d.*
Grant	39,068	–	–
Expenditure	39,023	1	1
Net Surplus	£. 44	18	11

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 6.

COUNTY COURTS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for COUNTY COURTS, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	361,050 – –	356,980 3 11	4,069 16 1	—
B.—Fixed Allowance for Travelling	20,594 – –	19,808 19 7	785 – 5	—
C.—Printing and Stationery	16,000 – –	15,237 14 5	762 5 7	—
D.—Registrars' Remuneration in Bankruptcy	21,000 – –	26,159 3 –	– –	5,159 3 –
E.—Incidental Expenses	14,310 – –	13,291 1 1	1,018 18 11	—
£.	432,954 – –	431,477 2 –	6,636 1 –	5,159 3 –
Deduct Deficit			5,159 3 –	
Net Surplus to be surrendered £.			1,476 18 –	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	356,000 – –
Amount of Extra Receipts realised in the Year 1872–73, and paid over to Exchequer	355,153 7 1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Over Estimate.

B.—Over Estimate.

C.—Over Estimate.

D.—Under estimated. It is impossible to calculate the amount of business which will arise, and the remuneration payable depends on the amount of business transacted. The Stamp Duty increases in proportion to expenditure under this head.

E.—Over Estimate.

A Grant has been taken for 16,172*l.* 17*s.* 8 *d.*, the Deficit shown on the Account of the Vote "County Courts" for the year ended 31st March 1872.

Treasury,
28 November 1873.

Henry Nicol,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
J. W. Soady, Inspector.

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VOTE 6.

COUNTY COURTS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Sub-head A.—Salaries.

1. THE amount provided in the Estimates for Salaries was 361,070 *l.*, and not 361,050 *l.*, as stated in the Account. Included in the Expenditure is an admitted overpayment of 6 *s.* 8 *d.*, which, being deducted, will reduce the amount to 356,979 *l.* 17 *s.* 3 *d.* The surplus on this Sub-head should be 4,090 *l.* 2 *s.* 9 *d.*, and not 4,069 *l.* 16 *s.* 1 *d.*, as shown in the Account.

Sub-head C.—Printing and Stationery.

2. To this Sub-head, a sum of 11 *s.* has been erroneously twice transferred, from Sub-head E. The expenditure should therefore be 15,237 *l.* 3 *s.* 5 *d.*, instead of 15,237 *l.* 14 *s.* 5 *d.*, and the surplus 762 *l.* 16 *s.* 7 *d.*, and not 762 *l.* 5 *s.* 7 *d.*, as stated in the Account.

Sub-head D.—Registrars' Remuneration in Bankruptcy.

3. The expenditure has exceeded the Estimate by 5,159 *l.* 3 *s.*

Sub-head E.—Incidental Expenses.

4. The amount assigned in the Estimates for this Sub-head, was 14,290 *l.*, and not 14,310 *l.*, as stated in the Account. To the expenditure should be added the sum of 11 *s.*, referred to in paragraph 2 as having been twice transferred from this Sub-head to Sub-head C., and the amount should consequently be 13,291 *l.* 12 *s.* 1 *d.*, instead of 13,291 *l.* 1 *s.* 1 *d.* The surplus on this Sub-head is 998 *l.* 7 *s.* 11 *d.* and not 1,018 *l.* 18 *s.* 11 *d.*, as shown in the Account.

5. Deducting the overpayment of 6 *s.* 8 *d.*, referred to in paragraph 2, the Total Expenditure will be 431,476 *l.* 15 *s.* 4 *d.*, instead of 431,477 *l.* 2 *s.*, and the Net Surplus to be surrendered, 1,477 *l.* 4 *s.* 8 *d.*, and not 1,476 *l.* 18 *s.* as shown in the Appropriation Account, which should accordingly stand as follows:

	£.	*s.*	*d.*
Grant	432,954	–	–
Expenditure	431,476	15	4
Net Surplus	£. 1,477	4	8

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 7.

COURTS OF PROBATE AND DIVORCE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the COURTS of PROBATE and DIVORCE, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
Chief Courts:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	42,775 – –	40,600 15 2	2,174 4 10	—
B.—Copying and Registering Wills	5,600 – –	5,047 18 1	552 1 11	—
C.—Incidental Expenses	1,180 – –	1,142 17 4	37 2 8	—
District Courts:				
D.—Salaries	41,355 – –	41,236 10 6	118 9 6	—
E.—Copying and Registering	1,300 – –	1,251 14 4	48 5 8	—
F.—Incidental Expenses	250 – –	149 12 6	100 7 6	—
£.	92,460 – –	89,429 7 11		—
Surplus to be surrendered £.			3,030 12 1	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - Nil.

Amount of Extra Receipts realised in the year 1872-73 and paid over to the Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Saving under this head has been greatly consequent upon resignations and changes, and the vacancies not having been immediately filled up.

B.—We have not been able to complete an average amount of registering. Pressure of work has obliged us to put the Registering Clerks to ordinary copying. This item affords no certain grounds for a correct estimate, as the amount of copying required fluctuates very considerably.

C.—A Saving has been effected in the amount paid for housekeeping.

D.—Various changes in the District Registries have affected this item.

E.—This item, like letter B., varies according to the amount of copying required in the registries.

F.—This was estimated with a view of having to meet the cost of the carriage of the various forms, &c. to the several District Registries; but the proposed arrangement that they should be sent from this Registry has not yet been carried out.

The Surplus of 1,862 *l.* 2 *s.* 11 *d.*, shown on the Account of the Vote "Courts of Probate and Divorce," for the year ended 31st March 1872, has been surrendered.

Jos. Fred. Coleman,
Record Keeper.

Chas. J. Middleton, Senior Registrar,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

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VOTE 7.

COURTS OF PROBATE AND DIVORCE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

SUB-HEAD A.—SALARIES.

1. MY attention having been drawn to the circumstance that a copying clerk and a doorkeeper had been appointed without passing any Civil Service examination, and that the latter had subsequently submitted to an examination by the Civil Service Commissioners for the purpose of entitling himself to a superannuation allowance, showing a departure from the practice observed under the late Judge of the Court, I caused a communication to be made to the Civil Service Commissioners on this subject, a copy of which is annexed, together with copies of a correspondence which ensued between the Commissioners and the present Judge of the Court, by which it will be seen that Mr. Justice Hannen adheres to the arrangements observed by his predecessor, in regard to persons appointed to situations in the Probate Court obtaining Certificates of Qualification from the Civil Service Commissioners.

2. There is, as stated in the Account, a Surplus on the Grant, amounting to 3,030*l.* 12*s.* 1*d.*, which will have to be surrendered to the Exchequer.

	£.	*s.*	*d.*
Grant - - - - - - - - - - -	92,460	–	–
Expenditure - - - - - - - - - -	89,429	7	11
Surplus - - - -	£. 3,030	12	1

Exchequer and Audit Department,
Somerset House, London, W.C.,
13 October 1873.

Sir,

IT appears from the reply to a Query on the account of the Probate Courts, &c., that a person appointed by Mr. Justice Hannen to be a copying clerk in the Principal Registry "has not passed any Civil Service examination."

Under the last Judge of these Courts, Lord Penzance, persons appointed to such clerkships, obtained the certificate of the Civil Service Commissioners before entering on their duties.

Under the present Judge, a doorkeeper was appointed without certificate, but afterwards "submitted himself to examination by the Civil Service Commissioners, to entitle him to superannuation, and obtained their certificate." Under these circumstances, I am directed by the Comptroller and Auditor General to request that he may be favoured with the opinion of the Civil Service Commissioners on the following point, viz.: should the practice of Lord Penzance be considered binding on Mr. Justice Hannen, having regard to the wording of Clause IV. of the Order in Council of 19th August 1871, and ought, therefore, persons appointed to situations in the Principal Registry to obtain the certificate of the Civil Service Commissioners as a necessary qualification for appointment?

I am to add, that, if that certificate is not necessary under the Order in Council, the functions of this Department in the matter would appear to be at an end, but it would, in the opinion of the Comptroller and Auditor General, be for the serious consideration of the Commissioners, whether it is advisable that certificates should in future be granted to any person who may desire to receive it for his own advantage in an office which claims exemption from the general rule, applicable to the Civil Service.

I have, &c.
(signed) *H. Treherne.*

T. Walrond, Esq.,
&c. &c. &c.,
Civil Service Commission.

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 7.—COURTS OF PROBATE AND DIVORCE—*continued.*

Civil Service Commission,
5 December 1873.

Sir,

WITH reference to your letter (1,329) of the 13th October last, respecting the examination of candidates for situations in the Court of Probate, I am directed by the Civil Service Commissioners to transmit, for the information of the Comptroller and Auditor General, the enclosed copy of correspondence which has passed between this Department and the authorities of the Probate Court on the subject of it.

I have, &c.
(signed) *Horace Mann.*

The Secretary,
Exchequer and Audit Office.

Sir,

8 November 1873.

13 October 1873.

I AM directed by the Civil Service Commissioners to transmit, to be laid before the Judge of the Court of Probate, the enclosed copy of a letter recently received by them from the Comptroller and Auditor General.

Entirely concurring in the views expressed in the last paragraph of that letter, the Commissioners think that the question, whether clerkships connected with the Court of Probate are or are not subject to the Order in Council of 4th June 1870, should now be definitely settled, and they desire me, therefore, to request that they may be informed what is the opinion of Mr. Justice Hannen on the subject.

I have, &c.
(signed) *T. Walrond.*

C. J. Middleton, Esq.,
&c. &c. &c.,
Principal Registry, Court of Probate.

The Court of Probate, Westminster Hall,
20 November 1873.

Sir,

I HAVE to acknowledge the receipt of your letter of the 8th November instant, enclosing a copy of a letter from the Comptroller and Auditor General, with reference to the question whether clerkships connected with the Court of Probate are, or are not, subject to the Order in Council of 4th June 1870.

I have placed your letter and its enclosure before Sir James Hannen; and I am to state, in reply, that he has no desire to depart from any existing practice as to the appointment of copying clerks and doorkeepers.

It happened that Sir James Hannen had an opportunity of forming an opinion as to the handwriting of a person who recently offered himself as a copying clerk in the Registry of the Court of Probate, and thinking him qualified, appointed him to that office. He considered, in so appointing him, without previous examination, the clerk was only renouncing a benefit for himself by declining the advantage of the Superannuation Act; but, upon consideration, Sir James Hannen feels that it would be inexpedient for him to enquire into the qualifications of candidates for offices in his appointment, and will, in future, require the candidates to submit themselves to the examination of the Commissioners, and obtain their certificate of qualification before finally appointing them to a a vacant office.

I am to add, that Sir James Hannen would be sorry to cause a change in a system which he believes to be for the public advantage.

I have, &c.
(signed) *Charles J. Middleton.*
Senior Registrar.

The Secretary
of the Civil Service Commission.

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Civil Service Estimates—Class III.—*continued.*

Vote 7.—Courts of Probate and Divorce—*continued.*

Civil Service Commission,
28 November 1873.

Sir,

I am directed by the Civil Service Commissioners to acknowledge the receipt of your letter of the 20th instant, on the subject of the necessity of certificates of qualification from this Board for persons appointed to situations in the Probate Court.

In reply, I am to acquaint you, for the information of the Judge of the Court of Probate, &c., that the Commissioners are glad to learn that Sir J. Hannen adheres to the arrangements hitherto subsisting in regard to the examination of candidates for such appointments, and that they have received with satisfaction the expression of his opinion, that the system which they administer has proved satisfactory in its application to the service.

I am only to add, that a copy of this correspondence will be forwarded for the information of the Comptroller and Auditor General.

I have, &c.
(signed) *T. Walrond.*

The Senior Registrar,
Court of Probate.

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 8.

ADMIRALTY COURT REGISTRY

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the Salaries and Expenses of the Offices of the Registrar and Marshal of the HIGH COURT of ADMIRALTY, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - - - - - -	11,088 – –	10,747 9 7	340 10 5	—
B.—Incidental Expenses - - - - - -	1,850 – –	1,172 2 8	677 17 4	—
£.	12,938 – –	11,919 12 3		—
Surplus to be surrendered - - - £.			1,018 7 9	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - -	Nil.
Amount of Extra Receipts realised in the Year 1872-73, and paid over to Exchequer	322 15 –

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Salaries.

Mr. Gambier and Mr. Campbell, two of the third-class clerks, retired at the end of the first quarter, and as it was not found necessary to fill up the vacancies caused by their retirement, there was a saving on their salaries of 135 *l.* and 124 *l.* respectively; there was also a vacancy existing in the third class at the commencement of the year which it was not found necessary to fill up, and by which a further sum of 80 *l.* was saved. There was consequently a saving from these sources of - - - - - - - - - - - - - - - - - - £. 339 – –

The balance was caused by the rest of the salaries being estimated in round numbers - - - 1 10 5

The Total Saving was therefore - - - £. 340 10 5

B.—Incidental Expenses.

	£. s. d.	£. s. d.
The Amount Voted was—		
For Petty Disbursements - - - - - - - - - - - -	200 – –	
„ Merchants' Fees - - - - - - - - - - - -	600 – –	
„ Marshal's Office, including Ship-keeping in the Port of London - -	250 – –	
„ Marshal's Substitutes - - - - - - - - - - - -	800 – –	
		1,850 – –
The Amount expended was—		
For Petty Disbursements - - - - - - - - - - - -	187 6 –	
„ Merchants' Fees - - - - - - - - - - - -	397 11 –	
„ Marshal's Office, including Ship-keeping in the Port of London - -	204 3 7	
„ Marshal's Substitute - - - - - - - - - - - -	383 2 1	
		1,172 2 8
The Saving therefore was - - - £.		677 17 4

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 8.—ADMIRALTY COURT REGISTRY—*continued.*

The difference between the Grant and Expenditure for petty disbursements is trifling.

The Estimate for Merchants' Fees was based upon the expenditure under that head for previous years. Fewer references were, however, brought to a hearing than had been anticipated, there was consequently a corresponding reduction in the amount of the fees paid to the merchants for their attendance upon the registrar.

The Expenditure under the last two heads is principally composed of sums paid to ship-keepers placed in charge of vessels under arrest by warrants of the Court. Although a greater number of vessels were arrested than had been anticipated, they remained under arrest for very much shorter periods than has previously been the case.

EXTRA RECEIPTS.

It has been customary to pay all fees received in cash in lieu of stamps to the Receiver General of Inland Revenue, and it was not anticipated when the Estimate was framed that the change would have been made by which they are now paid as extra receipts direct to the Exchequer.

The Surplus of 670 *l.* 14 *s.* 4 *d.*, shown on the Account of the Vote "Admiralty Court Registry," for the year ended 31st March 1872, has been surrendered.

Admiralty Registry, Doctors' Commons,
12 July 1873.

H. C. Rothery, Registrar,
Accounting Officer.

Frederic Clark,
Clerk in charge of the Accounts.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
J. W. Soady, Inspector.

VOTE 8.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THERE is a Surplus on the Grant to be surrendered to the Exchequer amounting to 1,018 *l.* 7 *s.* 9 *d.*, as stated in the Account.

	£.	s.	d.
Grant - - - - - - - - - -	12,938	–	–
Expenditure - - - - - - - - -	11,919	12	3
Surplus - - -	£. 1,018	7	9

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 9.

LAND REGISTRY OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the OFFICE of LAND REGISTRY, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - - - - - - -	5,217 – –	5,222 6 10	- -	5 6 10
B.—Expenses - - - - - - - - -	113 – –	103 2 2	9 17 10	—
£.	5,330 – –	5,325 9 –	9 17 10	—
Deduct Deficit - - - - - - - - - -			5 6 10	
Net Surplus to be Surrendered - - - £.			4 11 –	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - - -	—
Amount of Extra Receipts realised in the Year 1872–73, and paid over to Exchequer -	5 16 3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—From an under Estimate of Expenses for Writers.

B.—From an over estimate of expenses.

A Grant has been taken for 2 *l.* 8 *s.* 1 *d.*, the deficit shown on the Account of the Vote for the year 1871–72.

B. Spencer Follett,
Registrar.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

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VOTE 9.

LAND REGISTRY OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is, as stated in the Account, a Net Surplus of 4 *l.* 11 *s.*, which will have to be surrendered to the Exchequer.

	£.	*s.*	*d.*
Grant - - - - - - - - - -	5,330	–	–
Expenditure - - - - - - - - -	5,325	9	–
Net Surplus - - - £.	4	11	–

2. The Accountant has omitted to state that the "Estimated amount of extra receipts payable to the Exchequer" was 6 *l.*

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 10.

POLICE COURTS, LONDON AND SHEERNESS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for POLICE COURTS, LONDON and SHEERNESS, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
METROPOLITAN POLICE COURTS:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - - - - - -	12,917 - -	12,390 3 6	526 16 6	—
B.—Incidental Expenses - - - - -	750 - -	1,026 6 1	—	276 6 1
POLICE COURT, SHEERNESS:				
C.—Salary of Clerk - - - - - - -	200 - -	200 - -	—	—
£.	13,867 - -	13,616 9 7	526 16 6	276 6 1
Deduct Deficit - - - - - - - - £.			276 6 1	
Net Surplus to be surrendered - - £.			250 10 5	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	16,280 - -
Amount of Extra Receipts realised in the Year 1872-73, and paid over to Exchequer	16,394 11 5

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Two of the Second Class Clerks who were in receipt of salaries of 300 *l.* and 260 *l.* per annum respectively left the service after the Estimate was prepared, their places being filled up by others, appointed at the minimum rate of 100 *l.* a year. These and other changes amongst the Clerks and Ushers caused a saving of about 423 *l.* A sum of 100 *l.* was by a clerical error over estimated for the salaries of the Chief Clerks.

B.—The charge for clothing exceeded the Estimate by about 65 *l.*; that for law costs by about 85 *l.*; and that for fees payable to medical witnesses by 75 *l.* There was also an excess Expenditure on other miscellaneous charges of 51 *l.*

The Surplus of 978 *l.* 19 *s.* 4 *d.*, shown on the account of the Vote for "Police Courts, London and Sheerness," for the year ended 31st March 1872, has been surrendered.

Home Office, Whitehall,
27 October 1873.

F. S. Leslie.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

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VOTE 10.

POLICE COURTS, LONDON AND SHEERNESS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an excess of Expenditure on the Estimate for Sub-head B., Incidental Expenses (Metropolitan Police Courts), of 276 *l.* 6 *s.* 1 *d.*

2. There is, as stated in the Account, a Net Surplus on the Grant of 250 *l.* 10 *s.* 5 *d.* to be surrendered to the Exchequer.

	£.	*s.*	*d.*
Grant - - - - - - - - - -	13,867	–	–
Expenditure - - - - - - - - - -	13,616	9	7
Net Surplus - - -	£. 250	10	5

3. With reference to paragraph 2 of my Report on the Account of the Grant for 1871-72, relative to a defalcation at the Westminster Police Court, which was brought to the notice of the Treasury by a letter from this Department, dated 10th of October 1872, annexed to that Report, I append to this Report copies of a Correspondence on this subject received from the Treasury, by which it will be seen that the investigations since made under their directions have resulted in the discovery that a system of fraudulent appropriation of the fines imposed by the magistrates of that Court had been in progress from the year 1859, and that the amount embezzled by Mr. Higgins, the Second Clerk of the Westminster Police Court, has been ascertained to be 889 *l.* 4 *s.*

It will be further seen, on reference to the letter, dated 29th of November 1873, from Messrs. Welby and Mills, the gentlemen entrusted by the Treasury with the investigation, that they were "about to submit, in another Report, their suggestions for securing an effective check upon these moneys."

The Chief Clerk to the Magistrates.

Gentlemen, Westminster Police Court, 31 August 1871.

IT becomes my duty, which I perform with painful reluctance, to report the conduct of Mr. Higgins, the Second Clerk, in respect of his financial duties, which, until within the last few days, I confidently believed to be above suspicion. 6,706.

By an accident, I discovered an incorrect entry covering the non-payment of a fine, which I felt satisfied Mr. Higgins must have received. This led to further examination, and the discovery of deficiencies, so many, so regular, and extending over such a period, that I have been unable to resist the evidence of systematic non-accounting, though this is denied by Mr. Higgins.

In relating the occurrences, I must begin by explaining the mode adopted with respect to fines during the 26 years that I have been Chief Clerk at this Court, a mode which I have hitherto considered ample security against mistake, and more than mistake I candidly admit it has never seemed to me necessary to take precautions against.

It is the duty of the Clerk, in his Minute Book, to write "paid" against fines, if paid; and to put a tick thus ✓, if not paid, the tick in fact denoting that the offender, in default of paying the fine, has been committed. At the close of the day, when the account book is made up, I carry out all fines marked as paid into the proper column for paid fines, and I also show the term of imprisonment for non-payment wherever I see the tick, in a column for that purpose. Then I balance by Mr. Higgins handing me over the fines which he has accounted for.

On the afternoon of the 18th August, Mr. Higgins took the summonses in Court, and there was a case Birch *v.* Stevens, in which the defendent was fined 20 *s.*, and costs 2 *s.* In making up the account for that day, I found the tick denoting that a commitment had been

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 10.—POLICE COURTS, LONDON AND SHEERNESS—*continued.*

been made in default. I so entered it, Mr. Higgins allowing me to do so, and not handing me over that fine and costs.

A few days afterwards (on the 24th August) I had occasion to use Mr. Higgins' Minute Book, and opening it by accident at the case Birch *v.* Stevens, I saw to my surprise that Mr. Higgins had at some time between the 18th and 24th August, written "paid" against the fine, with the memorandum, "Costs paid to Birch by Davis."

At once I called Mr. Higgins' attention, and pointing to the entry, said "How is this?" "You have written this since we settled for the fines on that day." He said, "Well, I don't know; let me see." I pointed to the tick then plainly visible, forming part of the P (in "paid"), and showed him the Fine Book, and said, "You don't mean to say you paid me that amount; was a commitment made out?" He said, "I don't remember." I replied, "then did Davis pay the costs to the complainant?" He said, "Yes." I told him he would find it very difficult to persuade anyone that he had put that tick in inadvertently, or that he had, after settling the account for the day, written "paid" unintentionally. "However," I said, "are you prepared to pay the fine now?" He said, "Certainly, I cannot dispute it, but it is entirely an inadvertence," and he paid the fine, which I carried out as if it had been accounted for at the time. I then said, "Is this an isolated instance?" He said he believed it was. I then proceeded to examine through the month of August, checking every fine imposed and not accounted for as paid, with the Gaoler's book of prisoners sent to the respective prisons, and found six more instances of deficiency, amounting to 3 *l.* 7 *s.* Again I called Mr. Higgins' attention, and made him check them himself. He seemed surprised. I told him that possibly there might be an omission in the Gaoler's book (kept as a check between the Gaoler and the serjeant of the van), and I asked him whether he wished that I should request information from the prisons. He said he did not wish that, he would not dispute the Gaoler's book, he would pay those amounts also.

As the August account was not closed, I took those fines also, and accounted for them; but I said, "Higgins, you don't know how this troubles me. I have always treated you with the most entire confidence. I shall be obliged henceforth to have the Gaoler's book brought to check you." He replied, "I wish you had done that, and shall be glad if you will do it for the future." I said, "No, Higgins, don't say that. Had I taken such a course and discovered nothing wrong, you would have imputed it to unjust suspicion, and I fail to understand how you can bear to think of my applying so ignominious a check. However, I must adopt it for the future." I then said, "Now tell me, will there be any other deficiency found if I examine further back?" He said he didn't believe there would be anything else. But, after examining a few days, I found four more sums of 10 *s.* each. He was sitting by my side, and I said, "Higgins, I am sick of this. I can go no further now; but supposing these four sums in July represent all the deficiency previous to August, you will see that I have no means of correcting it; that account has passed the Receiver."

On the following day I took advantage of a little leisure to examine further. He saw me, and begged me not to mention to you what had occurred. I told him I should determine what I ought to do when I had fully satisfied my own mind, but I heartily wished I could be relieved of the responsibility.

Having since carefully examined the months of June and July, and found still larger deficiencies, and particularly during the fortnight I was away in June, I can no longer resist laying the full facts before you; that Mr. Higgins, who now tells me that he is sure he never received these earlier fines, may have an opportunity of clearing himself, if he can, from the imputation which rests upon him.

I am, &c.
(signed) *Wm. Taylor,*
Chief Clerk.

The Magistrates,
Westminster Police Court.

The Magistrate to the Home Office.

Sir, Police Court, Westminster, 2 September 1871.

IT is with extreme pain that I find myself compelled to forward to you, for the information of Mr. Secretary Bruce, the accompanying statement of Mr. Taylor, the Chief Clerk at this Court, which seems to establish the fact that Mr. Somers Higgins, the Second Clerk, has for some time past misappropriated various sums which he has received as fines paid by persons convicted at this Court, and which it was his duty to account for to Mr. Taylor.

I gave the statement to Mr. Higgins, telling him that he had better read it, and that I would receive any explanation he might offer, if he wished to make one.

He afterwards returned the paper, saying that the account of what had passed between Mr. Taylor and himself was strictly accurate, and that the only explanation he could offer was,

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 10.—POLICE COURTS, LONDON AND SHEERNESS—*continued.*

was, that if he had received those fines it had been merely by inadvertence that he had not accounted for them; that he never had any intention of appropriating them, and in fact had no occasion for doing so.

Though I believe there can be no moral doubt that Mr. Higgins did receive the various fines mentioned in the papers accompanying Mr. Taylor's statement, yet it would be difficult, if not impossible, to obtain any direct proof of that fact; for, besides that the Gaoler, who in the due course of business would receive the moneys and pay them over to Mr. Higgins, is now absent from serious illness, it is not likely that he would remember the particulars of any case; all he might be able to say, by reference to his book, would probably be that the persons whose names are in the list were not committed to prison in default of payment of their fines. And on this point I may be permitted to remark that, if the Gaoler on any occasion had omitted to pay over a fine to Mr. Higgins, it would have been the duty of the latter to make out a commitment of the person fined, and so the error would at once have been discovered.

I beg to add that I have taken on myself the responsibility of suspending Mr. Higgins till Mr. Bruce's decision in the matter shall be made known.

I am, &c.

The Hon. A. F. O. Liddell, &c. &c. &c.

(signed) *T. J. Arnold.*

Enclosure to Home Office Letter, 24 October 1872.

Sir, Whitehall, 3 November 1871.

WITH reference to your letter of the 2nd of September last, forwarding a report from the Chief Clerk of your Court respecting the misappropriation of certain sums by Mr. Somers Higgins, Second Clerk, I am directed by Mr. Secretary Bruce to acquaint you that, after careful consideration of all the circumstances, Mr. Bruce is willing that Mr. Higgins should be allowed to resign his appointment, provided he forthwith makes good his deficiencies. 6,706.

I am, &c.

T. J. Arnold, Esq., Westminster Police Court.

(signed) *H. Winterbotham.*

Enclosure to Home Office Letter, 24 October 1872.

Westminster, Police Court, 9 November 1871.

I HEREBY certify that Mr. Somers Higgins, the Second Clerk, has this day paid the amount of his deficiencies still outstanding, as reported in my letter to the Magistrates of the 30th August last, viz. 15 *l.*, and the same has been duly accounted for by me.

(signed) *William Taylor,*
Chief Clerk.

Treasury to Home Office.

Sir, Treasury Chambers, 18 October 1872.

I AM commanded by the Lords Commissioners of Her Majesty's Treasury to transmit to you the accompanying copy of a letter from the Audit Office, dated 10th instant, and of its enclosures, viz., the reply received by the Comptroller and Auditor General to a communication on the account of the Home Office Vote for 1871-72, by which inquiry was made as to the cause of delay in passing to the credit of Her Majesty's Exchequer sums received in June and July 1871 by Mr. Higgins, then Second Clerk to the Police Court at Westminster, in respect of fines, and whether any sums had since been received by him. 15,481

I am to request that you will move Mr. Secretary Bruce to favour their Lordships with any observations he may wish to offer upon the question of paying Mr. Higgins his salary in full up to the 9th November 1871, notwithstanding that doubts appear to exist whether the full amount of his defalcations has been ascertained.

I am, &c.

The Hon. A. F. O. Liddell, Q.C., &c. &c. &c.

(signed) *William Law.*

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 10.—POLICE COURTS, LONDON AND SHEERNESS—*continued.*

Home Office to Treasury.

Sir, Whitehall, 24 October 1872.

6,706—23. I AM directed by Mr. Secretary Bruce to acknowledge the receipt of your letter of the 18th instant, enclosing copy of a letter from the Audit Office respecting the defalcations 15,481. of Mr. Higgins, late Second Clerk at the Westminster Police Court, and requesting Mr. Bruce's observations upon the subject.

And I am to inform you that the fines at the Police Courts are received by the Chief Clerk of each court, who every month hands over the amount received to the Receiver of Police, with an account, to the accuracy of which the Chief Clerk gives a solemn statutory declaration.

2 September 1871. The defalcations of Mr. Higgins were discovered and reported on by the Chief Clerk.

After a careful consideration of the circumstances of the case, and a reference to the Chief Magistrate at Bow-street, Mr. Bruce thought the man's conduct, though culpably careless, yet capable of being considered not criminal. He therefore decided that Mr. Higgins might resign, and receive his salary to the date of his resignation. But this permission to resign was made expressly dependent on his first making good his defalcations.

3 November 1871. The Secretary of State's decision was conveyed in a letter to the Magistrate of the Westminster Police Court (of which a copy is enclosed), and it was only upon receipt of a formal certificate (copy enclosed) from the Chief Clerk that the defalcations had already been made good, that the payment of the salary was sanctioned.

9 November 1871. Mr. Bruce did not give to that certificate the limited interpretation which the Chief Clerk now attaches to it. He was the only person able and bound to declare to the accuracy of the monthly accounts, and was, in Mr. Bruce's opinion, bound to call attention to the probability (if such he considered it) of there being further defalcations not covered by his certificate of 9th November 1871.

Mr. Bruce considers that the fees and fines at the Police Courts are kept on an unsatisfactory system, and that there is no guarantee against a recurrence of similar defalcations so long as the present system be continued.

The attention of the Public Accounts Commissioners was called to the subject on the occasion of their last visit to the Home Office (about January 1872), and it is understood that they have under consideration some more satisfactory system of receiving and accounting for these fines, but no official communication has yet been received from the Commissioners.

Mr. Bruce will make a further communication to the Lords Commissioners of the Treasury on the subject.

I am, &c.

The Secretary of the Treasury. (signed) *Henry Winterbotham.*

Home Office to the Magistrate.

Sir, Whitehall, 30 October 1872.

6,706. REFERRING to the letter from this department of the 3rd of November 1871, relative to the case of Mr. Somers Higgins, late Second Clerk to the Westminster Police Court, I am directed by Mr. Secretary Bruce to transmit to you a copy of a certificate of the Chief Clerk of that court, dated 9th November 1871, upon receipt of which the Secretary of State, in accordance with the letter of the 3rd November 1871, allowed Mr. Higgins to resign and receive his salary; and I am to inform you that, on inquiry made through the Receiver of Police for the Audit Department, the Chief Clerk sent the letter dated 9th September 1872, of which a copy is enclosed; and to desire that you will call the Chief Clerk's attention to these documents, and ask him to explain how he came to state in the last-named letter that Mr. Higgins was allowed to resign on paying the amount of his discovered defalcations, and how he came to send the certificate of the 9th November 1871, without explaining that he intended to restrict it to the defalcations of the months of June, July, and August, thus misleading the Secretary of State. I am further to point out that the Chief Clerk, as the accounting party who had erroneously certified in each month the correctness of the return, was bound to inquire as to any defalcations; and I am to request that you will obtain from Mr. Taylor such report upon the case as that gentleman may desire to submit.

I am, &c.

T. J. Arnold, Esq., (signed) *Henry Winterbotham.*
Westminster Police Court.

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 10.—POLICE COURTS, LONDON AND SHEERNESS—*continued.*

The Chief Clerk to the Magistrates.

Gentlemen, Police Court, Westminster, 1 November 1872.

IN reference to the Secretary of State's letter of the 30th ultimo, in which it is required that the Chief Clerk of this Court explain "how he came to state" (in a letter to the Receiver's Department, dated 9th September 1872) "that Mr. Higgins was allowed to resign on paying the amount of his discovered defalcations;" and further "how he came to send the certificate of the 9th November 1871 without explaining that he intended to restrict it to the defalcations of the months of June, July, and August, thus misleading the Secretary of State;" 6,706.

I beg to report as to the first question. What I wrote to the Commissioner of Police, in reply to his request for information for the Audit Office, was that which I understood to be the meaning of the Secretary of State's letter of the 3rd November 1871. If I incorrectly read that letter I am very sorry, but I had reason to believe that both you gentlemen read it in the same way.

As to the second question. In my certificate of the 9th November 1871, I entirely thought I was restricting it to the defalcations of the months of June, July, and August. I submit most respectfully that the words used, "Mr. Higgins has paid the amount of his deficiencies still outstanding as reported in my letter to the magistrates of the 30th August last, viz., 15 *l.*," bear the construction that I intended thus to restrict it. Most certainly I had no intention of misleading the Secretary of State. It will be remembered that at the time I made my report of Mr. Higgins' defalcations, and he was suspended, I expressly stated that it was impossible single handed that I could further investigate the matter, but that if I were required to do so, and suitable help were provided for carrying on the business of the court, I would go back as long a period as might be desired. It will also be remembered how much my health suffered in consequence of the mental anxiety occasioned, and the extra strain put upon me.

As to the statement that I "erroneously certified in each month the correctness of the return," I beg to say that if the returns of monthly fines are referred to, it will be seen that "I declare the foregoing accounts, &c. are, to the best of my knowledge and belief, true and just accounts," &c., and most conscientiously do I stand by these and the closing words, at the time the accounts were sent in: "I make this declaration believing the same to be true." As I explained in my report of 30th August 1871, Mr. Higgins could never have misappropriated the money if he had not falsified the checks provided for ensuring accuracy; and I need not point out to you gentlemen, how servants in private firms and public companies are often enabled for a time to elude the most elaborate checks and the utmost vigilance, and at last a mere accident discovers the defalcation.

I am, &c.

(signed) *William Taylor*, Chief Clerk.

The Magistrate to Home Office.

Sir, Police Court, Westminster, 6 November 1872.

IN answer to your letter of the 30th of last month, relating to the case of Mr. Somers Higgins, late Second Clerk to this Court, transmitting copies of a certificate of the Chief Clerk of this Court, dated 9th November 1871, and of a letter dated 9th September 1872, sent by him to the receiver of police for the Audit Department, and requesting that I would obtain from Mr. Taylor such report as he might desire to submit, I now forward to you, for the information of Mr. Secretary Bruce, the report which Mr. Taylor made on the subject. But I beg to say that as the whole of the correspondence with the Home Office devolved on me, my colleague being absent at the time, and as everything done in the matter by Mr. Taylor was done with my knowledge and sanction, I take on myself the entire responsibility in the matter. Mr. Taylor, in his Report of the 30th August 1871, forwarded by me to Mr. Under Secretary Liddell with my letter of the 2nd September following, stated that having found deficiencies in the month of August, he had "since carefully examined the months of June and July and found still larger deficiencies." This report therefore very distinctly limited the deficiencies to those which had been discovered during those three months. 6,706.

Mr. Taylor inquired of me whether it was necessary to carry the inquiry further back, and having in view the extraordinary pressure of business which was falling on him owing to Mr. Higgins' suspension, and not knowing what course Mr. Secretary Bruce might think proper to adopt in the matter, I informed Mr. Taylor that it was not necessary for the present to do so.

No official communication was received from the Home Office till your letter of the 3rd November in the same year, acquainting me that Mr. Secretary Bruce was "willing that Mr. Higgins should be allowed to resign his appointment, provided he forthwith made good his deficiencies."

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 10.—POLICE COURTS, LONDON AND SHEERNESS—*continued.*

I understand this to mean, and my colleague Mr. Woolrych, who had then returned from his vacation and had been made acquainted with all the circumstances of the case, also understood it to mean, that Mr. Higgins was to make good the deficiencies set forth in Mr. Taylor's report of the 30th August, and I gave Mr. Taylor directions accordingly.

The certificate which Mr. Taylor gave on the 9th November was previously submitted to me, and I considered it quite sufficient. It stated that Mr. Higgins "had paid the amount of his deficiencies still outstanding as requested in Mr. Taylor's letter to the magistrates of the 30th August last," and this appeared to me sufficiently to point out that the deficiencies made good were restricted to the defalcations of the months of June, July, and August mentioned in the report.

If this certificate in any way misled the Secretary of State I regret the circumstance extremely, but I must be permitted to observe that on the other hand my colleague and myself had been misled by your letter of the 3rd November, which appeared to us to refer only to the deficiencies that had been the subject of the correspondence.

I am, &c.
(signed) *T. J. Arnold.*

H. Winterbotham, Esq., M.P.

Home Office to the Magistrate.

Sir, Whitehall, 11 November 1872.

6,706—24. I AM directed by Mr. Secretary Bruce to acknowledge the receipt of your letter of the 6th inst., enclosing one from Mr. Taylor, explaining further relative to the defalcations of Mr. Higgins, and to the certificate which Mr. Taylor gave upon which Mr. Higgins was allowed to resign.

And I am to request that you will inform Mr. Taylor that Mr. Bruce is satisfied he had no intention of misleading the Secretary of State, but it must be distinctly understood that neither the magistrate nor the Secretary of State has any power to discharge a person liable to account to the Treasury from his liability. It was with a view of pointing out to Mr. Taylor that he was such accounting party, that the reference to his declaration as to the accuracy of the monthly statement of account was made. And if Mr. Taylor was innocently led into certifying accounts which afterwards he found there was good reason to inspect as inaccurate, it was his duty again to examine the accounts with a view to their correctness.

I am to add that the whole of this correspondence has been transmitted to the Lords Commissioners of Her Majesty's Treasury.

I am, &c.
(signed) *Henry Winterbotham.*

T. J. Arnold, Esq.,
Westminster Police Court.

Home Office to Treasury.

Sir, Whitehall, 11 November 1872.

6,706—24. WITH reference to my previous letter, dated 24th October, on the subject of the defalcations of Mr. Higgins, late Second Clerk at the Westminster Police Court, I am directed by Mr. Secretary Bruce to transmit to you herewith copies of the correspondence in the case, for the information of the Lords Commissioners of Her Majesty's Treasury, and I am to inform you that Mr. Bruce is satisfied that Mr. Taylor, the Chief Clerk, did understand the letter requiring Mr. Higgins to make good his defalcations as restricted to the three months' defalcations mentioned in Mr. Taylor's report, although it was not so intended.

Under the circumstances, Mr. Bruce thinks that no good will result from the further prosecution of the case.

I am, &c.
(signed) *Henry Winterbotham.*

The Secretary of the Treasury.

COPIES of Correspondence Transmitted.

Mr. Taylor to the Magistrates - - -	31 August 1871.
Mr. Arnold to Home Office - - - -	2 September 1871.
Home Office to Mr. Arnold - - -	30 October 1872.
Mr. Taylor to the Magistrates - - -	1 November 1872.
Mr. Arnold to Home Office - - -	6 November 1872.
Home Office to Mr. Arnold - - -	11 November 1872.

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 10.—POLICE COURTS, LONDON AND SHEERNESS—*continued.*

Home Office to Public Accounts Commissioner.

Sir, Whitehall, 15 November 1872.

I AM directed by Mr. Secretary Bruce to request that you will inform me whether any, and if so, what, steps were taken by the late Mr. Vine, Public Accounts Commissioner, to secure an efficient check upon the clerks at the Metropolitan Police Courts, who have to receive and account for the fees and fines. 17,388.

It is believed that Mr. Vine went fully into the matter and devised some scheme for increasing the check on the clerks, but no official communication was ever received from him by this Department on the subject.

The defalcations of Mr. Higgins at the Westminster Police Court to which the Comptroller and Auditor General has lately drawn the attention of the Lords Commissioners of Her Majesty's Treasury, and the probability that the matter will be brought to the notice of the Parliamentary Committee on Public Accounts, leads Mr. Bruce to consider that no further time should be lost in putting the matter on a satisfactory footing, but before taking any steps he would feel obliged if you would inform me whether the results of Mr. Vine's investigations can in any way be made available at the present time.

I am, &c.

R. E. Welby, Esq., (signed) *Henry Winterbotham.*
Public Accounts Commissioner, Treasury.

Public Accounts Commissioner to Home Office.

Sir, Treasury Chambers, 6 December 1872.

I HAVE to acknowledge the receipt of your letter asking whether any, and if so, what, steps were taken by the Commissioners of Public Accounts to secure an efficient check upon the clerks at the Metropolitan Police Courts who have to receive and account for fees. 18,574.

In reply I have to state for the information of Mr. Secretary Bruce, that early in the current year Mr. Vine and I, as Commissioners of Public Accounts, under general instructions from the Board of Treasury, called at the Home Office to verify the balance in the hands of the accounting officer, Mr. Leslie.

In the course of our visit, questions were incidentally asked as to the method in which fees and fines received in the police courts were brought to account. I should, however, remark that these questions, as far as I recollect, were asked simply for the sake of information, and were not suggested by any fact that came under our notice. Mr. Pennefather's explanations led us to think that the present system would admit probably of improvement, and we decided on making some further inquiry.

We accordingly called at the Westminster Police Court, when the Magistrate being engaged, we saw the Chief Clerk. Mr. Taylor placed his books before us, explained the procedure of the Court, and gave us all the assistance in his power.

Our inquiries led us to the conclusion (1.) That there was no document verified by competent authority showing the sums receivable by the accounting officer; (2.) That there was not complete proof that he had received all that had, or ought to have, been paid.

In short, both the charge against him and his discharge were imperfect.

The first of the above defects might be remedied if the magistrate would authenticate by his signature a daily statement of fines inflicted and fees receivable.

We learned, however, that objections would probably be raised to such a proposal. We next considered whether, in the event of these objections proving insurmountable, it might not be practicable to levy the fines and fees by means of stamps, and thus obtain the desired check.

We were aware that under the Act of 1869 to enable local authorities to collect fines and fees by means of stamps (32 & 33 Vict. c. 49), Mr. Ward Hunt had satisfactorily carried out such a scheme in Northamptonshire, and we obtained a copy of his regulations; but the amount of business in a London police court is much greater than in an ordinary court of petty sessions, and a stamp scheme to be effectual in the former, must be elaborated with great care.

As regards the second defect, it must be borne in mind that of the persons sentenced to fine or imprisonment, many lay down the money at once. The rest are sent to prison, but some of them pay their fines before their term of imprisonment is out, and in such cases the prison authorities remit the amount to the accounting officer of the police court. It appeared to us that in order to make that officer's discharge complete, he should produce documents showing that every person sentenced had acquitted himself of his sentence either in money or time, but it is evident that the prison authorities could alone furnish the required proof in the case of those committed to prison.

We therefore visited Coldbath Fields Prison, in order to ascertain whether there would be any difficulty in obtaining such proof. The Governor entered fully into the subject with us. He showed us that the number of prisoners committed by the magistrates was

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CIVIL SERVICE ESTIMATES.—CLASS III.—*continued.*

VOTE 10.—POLICE COURTS, LONDON AND SHEERNESS—*continued.*

very large, and he pointed out that the prison authorities must incur trouble and expense in order to effect our object, although they were not immediately interested in the matter. We felt sure, however, that he would aid us to any reasonable extent, and we believed that if the Visiting Magistrates would co-operate with the Government, it would be possible to obtain the required proof at no great labour to the prison officers.

Sir Thomas Henry subsequently allowed us to state our views to him, and we are indebted to him for some valuable suggestions.

At this stage of our inquiry, we thought that we ought to call the attention of the Treasury to the subject, but in order to make our report complete, and to save the time both of their Lordships and the Home Secretary, Mr. Vine undertook in the first instance to draw up a detailed scheme for levying the fines, &c. by stamps. He was engaged on this task when he was seized by illness, which I regret to say ended in his death. His illness, which lasted many months, incapacitated him for business, and hence arose the delay in making a report.

I have reason, however, to believe that he had made considerable progress with his scheme, and that probably it would not take long to complete it.

You, sir, will recollect that during the past Session the Secretary of State caused a Bill to be prepared to render compulsory the payment of clerks of the peace, &c., by salary in lieu of fees. A clause was inserted in the Bill enabling the Treasury to levy fees and fines in police courts by stamps. It was shown to me beforehand, and provided, in my opinion, all necessary power for the object Mr. Vine and I had in view. The Bill, however, did not become law.

I have only to add that we received great assistance in our inquiries from Mr. Golden, the Chief Clerk of the Receiver of Police.

I am, &c.

H. Winterbotham, Esq., M.P., Home Office. (signed) *R. E. Welby.*

Public Accounts Commissioner to the Lords of the Treasury.

My Lords, Treasury Chambers, 6 December 1872.

I HAVE received a letter from the Under Secretary of State for the Home Department, of which I enclose a copy, asking me to state the steps which were taken by the late Mr. Vine to secure an efficient check upon the clerks at the Metropolitan Police Courts who have to receive fees and fines.

I enclose a copy of the letter which I have sent in reply to Mr. Winterbotham. It contains a general account of our proceedings, which will, I trust, enable your Lordships to decide whether it would be desirable that the Public Accounts Commissioners should complete the inquiry which has been undertaken. Upon this point Mr. Mills and I await instructions.

An expression in Mr. Winterbotham's letter to the Treasury of 24th October 1872, might leave it to be supposed that Mr. Vine and I were made aware of the defalcation at the Westminster Police Court, and that our inquiry was to be attributed to that fact. I may therefore, perhaps, be permitted to add that no reference was made to us upon the subject, and that we had not heard of irregularities having taken place when we asked the questions which led us for reasons independent of any specific occurrence, to ascertain for ourselves the method of procedure adopted in the police courts.

I am, &c.

The Lords Commissioners of Her Majesty's Treasury. (signed) *R. E. Welby.*

Treasury to Home Office.

Sir, Treasury Chambers, 21 December 1872.

17,190—72. I HAVE the honour to acknowledge the receipt of your letters of the 24th ultimo and 11th instant relative to the defalcations of Mr. Higgins, late a Clerk in the Westminster Police Court.

My lords are unable to agree with Mr. Secretary Bruce in thinking that "no good will come from the further prosecution of this case;" at any rate they apprehend that a most dangerous precedent will have been established, if such a case be allowed to end at the point it has reached. All that is known about Mr. Higgins' accounts is that they have been investigated for three months, and that at each stage of that investigation he has been convicted of falsehood and of being in default. Mr. Taylor nowhere says that he believes there is no more to discover, but only that he has had no more time to prosecute the inquiry.

My Lords propose that the Public Accounts Commissioners be instructed to make a searching inquiry into the full extent of Mr. Higgins' defalcations, and into the circumstances

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stances connected with it. My Lords are ready to put at their disposal whatever assistance they may need for this purpose. The cost of such an inquiry is amply repaid by its effect on the service. My Lords will judge from the report of the Commissioners what further steps they ought to take.

I am, &c.

The Under Secretary, Home Office. (signed) *William Law.*

Treasury to Public Accounts Commissioners.

Gentlemen, Treasury Chambers, 6 January 1873.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to forward to you in original the correspondence which has passed between this Board and the Secretary of State for the Home Department, and the Comptroller and Auditor General, on the subject of defalcations which took place in the Westminster Police Court in the course of the year 1871. 18,574.

I am to call your attention especially to the letter of this Board, dated the 21st ult. (17190), in which my Lords propose to entrust you with the task of making a searching inquiry into the full extent of Mr. Higgins' defalcations, and with the circumstances connected with them, and I am to instruct you to commence at once the said inquiry.

You will observe that the investigation of the Chief Clerk of the Westminster Police Court was confined to the months of June, July, and August, 1871, but that there is no proof that the misconduct of Mr. Higgins was confined to those three months.

You will, therefore, endeavour to ascertain the full extent of that officer's defalcations, the circumstances which led to them, or which rendered them possible, and you will report the result to this Board as soon as practicable.

I am to add that you will be at liberty to obtain whatever assistance you may need for the thorough and speedy execution of the duty entrusted to you.

I am, &c.

The Public Accounts Commissioners. (signed) *William Law.*

Home Office to Treasury.

Sir, Whitehall, 28 January 1873.

I AM directed by Mr. Secretary Bruce to acknowledge the receipt of your letter of the 21st ultimo, stating that the Public Accounts Commissioners have been instructed by the Lords Commissioners of Her Majesty's Treasury to investigate thoroughly the defalcations of Mr. Higgins at the Westminster Police Court. And I am to inform you that Mr. Bruce has no objection to the proposed inquiry being made, and will be glad if the inquiry results in devising efficient checks against similar frauds. 6,706—27. 17,190.

I am, &c.

The Secretary of the Treasury. (signed) *A. F. O. Liddell.*

Public Accounts Commissioners to the Lords of the Treasury.

May it please your Lordships, Treasury, 29 November 1873.

YOU were pleased in January last to refer to us the correspondence which had passed between your Lordship's Board, the Home Office, and the Exchequer and Audit Department respecting the defalcations of Mr. Higgins, a Clerk in the Westminster Police Court, who it appeared had virtually admitted the misappropriation of certain fines imposed in the Court in the months of June, July, and August 1871. 18,574—72. *Vide* Mr. Taylor's statement, p. 34, &c., of 17,190—73.

Your Lordships pointed out that there was no evidence that the misconduct of Mr. Higgins was limited to the period named, and you desired us to investigate and report upon the circumstances and full extent of his defalcations.

We now beg to submit our Report upon the subject, but we should first state, in explanation of the long delay which has arisen, that our inquiry, though greatly interrupted and delayed by more pressing duties, was practically completed some months ago. But, in order to verify the conclusions which we were forced to draw as to the extent of Mr. Higgins' fraud, it has been necessary to request the authorities of the Millbank Female Prison, and the Cold Bath Fields Prison, to examine, for 13 years back, their records of persons committed (in default of payment of fines), and this has entailed considerable labour and time.

The clerical business of the Westminster Police Court is performed by a Chief Clerk and a Second Clerk, who, on alternate days, keep the Minute Books of the Court.

These minutes give brief particulars of all cases which come before the Magistrates and of the decisions thereon, and when a fine is imposed, with imprisonment in default of payment, it has been usual either to write the word "paid" opposite the case, denoting that

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 10.—POLICE COURTS, LONDON AND SHEERNESS—*continued.*

that the fine was paid and handed to the Clerk, or to place a tick (✓) in the margin of the Minute Book, by which it was indicated that as a consequence of the non-payment of the fine a form of committal to prison had been made out, signed by the Magistrate, and handed for execution to the Gaoler of the Court, who keeps an independent record of the persons thus committed.

At the close of each day the Chief Clerk of the Court * enters from the Minute Book, in a Fines Account Book, the particulars of fines imposed during the day, and shows separately in a special column the amounts of fines which are stated to have been paid. He then totals this column and takes over the amount from the Clerk who has entered the minutes and received the fines.

The amount thus received by the Chief Clerk is accounted for by him to the Receiver of the Metropolitan Police.

Mr. Taylor (the Chief Clerk) states that, on the days when Mr. Higgins recorded and received the fines, he usually obtained the agreement of Mr. Higgins as to the total amount for the day before taking it over. Any error or omission, therefore, which had been the result of mere inadvertence, would have been at once checked and set right by an honest clerk.

Your Lordships have been informed that Mr. Higgins' embezzlements were discovered in consequence of the Chief Clerk accidently noticing a case against which a tick (for committal) had been altered to "paid," after he had extracted the fines for the day.

The cases, however, in which the fraud was committed in this or a similar way, by altering the original record, are comparatively few. The usual mode has been that of making a false record, by simply placing a tick, which indicated non-payment of the fine and consequent committal to prison, although the fine had been paid.

In endeavouring to ascertain the full extent of Mr. Higgins' embezzlement, it has been necessary (1) to compare the whole of the entries in the Minute Books kept by Mr. Higgins with the Chief Clerk's record of the fines accounted for; (2) to examine the Gaoler's record of persons actually sent to prison in default; and (3) as previously noticed, we thought it desirable to check any omission in this record, by making lists of the names and sentences of all persons, who, according to Mr. Higgins' minutes, did not pay the fines imposed, and ascertaining whether such offenders had actually been received into the custody of the Governors of the respective prisons.

We may here state that this last-named check has been so far satisfactory, that it has proved a few cases of committals which had escaped record in the Gaoler's book. On the other hand it leaves no room for doubt that, in the whole of the other cases, the offenders were not committed in default of payment, as recorded in the minutes, and that therefore the fines were paid, and were fraudulently appropriated by Mr. Higgins.

We have to report that we have carried back this examination of the minutes kept by Mr. Higgins from the time when he was allowed to resign to the year 1859 inclusive.

We find that the embezzlements have extended over the whole of that period, and that the Minute Books of the Court prior to the year 1859 have been destroyed, so that we have been unable to further pursue the investigation.

The number and amount of the fines which appear to have been appropriated by Mr. Higgins in the period referred to are as follows:—

In	Number of Fines.	Amount.	In	Number of Fines.	Amount.
		£. s. d.			£. s. d.
1859 - -	111	60 13 –	1866 - -	142	78 13 6
1860 - -	122	68 17 6	1867 - -	108	58 6 6
1861 - -	131	66 10 6	1868 - -	116	69 11 6
1862 - -	155	97 2 6	1869 - -	115	66 11 –
1863 - -	159	76 19 –	1870 - -	143	77 10 6
1864 - -	98	64 8 6	1871 to August†	72	40 10 6
1865 - -	112	63 9 6			
			TOTAL - -	1,584	889 4 –

† Including the amount (19*l.* 7*s.*) which Mr. Higgins was allowed to make good.

We are informed that Mr. Higgins was first appointed to the Westminster Police Court in June 1852, and though it cannot now be proved at how early a period he entered upon a course of deliberate fraud, it will be seen that in less than seven years this course had become a regular system, and was apparently pursued by him with an almost complete sense of impunity.

We

* In the absence of the Chief Clerk this duty devolved upon Mr. Higgins.

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 10.—POLICE COURTS, LONDON AND SHEERNESS—*continued.*

We may remark that, a comparison of the Minute Books with the Gaoler's entries of persons committed in any month of the above period, with a single exception (when Mr. Higgins was in attendance only four days of the month), would have led to the detection of the frauds. The Chief Clerk did not on any occasion make this comparison. He informs us that he had never entertained the slightest suspicion of anything wrong, and therefore did not think it to be his duty to institute this check. Such a check indeed would not, in our opinion, have been a sufficient one, and it appears to us that there is no security whatever that the fines and fees received in the Police Courts, and payable to the Exchequer, are duly accounted for.

We are about to submit to your Lordships, in another Report, our suggestions for securing an effective check upon these moneys.

Your Lordships will no doubt deal with the questions as to whether proceedings should be taken against Mr. Higgins in respect of his embezzlements; whether such proceedings have virtually been barred by the circumstances attending the acceptance from him of a certain portion of the misappropriated fines; whether, if not actually barred, there would in such circumstances be any probability of obtaining a conviction; and further, as to the expediency of taking this course for the sake of public example without regard to any other result.

We have, &c.
(signed) *R. E. Welby.*
Richard Mills.

Home Office to Treasury.

(Immediate.)

Sir, Whitehall, 24 December 1873.

I HAVE laid before Mr. Secretary Lowe your letter of the 15th instant (No. 18,266), in which you enclose copy of a Report by the Treasury Officers of Accounts on the subject of the defalcations of Mr. Higgins, a Clerk in the Westminster Police Court, and inquire whether it is too late to take steps for the prosecution of the offender, and I am directed to acquaint you for the information of the Lords Commissioners of the Treasury, that Mr. Lowe is of opinion that this matter had better be left where it is, it being exceedingly doubtful whether any direct evidence, sufficient to obtain a conviction, could now be procured, and even if it could, the fact of Mr. Higgins having been allowed to resign, and a part (small as it was) of his defalcations having been accepted, would interpose a difficulty that might render the chance of a conviction doubtful; and Mr. Lowe thinks that, unless a conviction is beyond all doubt, it is not advisable for the Government to prosecute in a case of this description. 6,706

I am, &c.
(signed) *A. F. O. Liddell.*

The Secretary to the Treasury,
&c. &c. &c.

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 11.

METROPOLITAN POLICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the METROPOLITAN POLICE, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Contribution on the Rental Assessed - - -	195,474 – –	196,573 3 4	—	1,099 3 4
B.—Horse Patrol, and Thames Police - - -	20,000 – –	20,000 – –	—	—
C.—Salaries - - - - - - - - -	4,300 – –	4,300 – –	—	—
D.—Superannuations - - - - - - -	2,733 – –	2,689 2 8	43 17 4	—
HABITUAL CRIMINALS REGISTER:				
E.—Salaries - - - - - - - - -	927 – –	553 19 3	373 – 9	—
F.—Incidental Expenses - - - - -	300 – –	200 – –	100 – –	—
£.	223,734 – –	224,316 5 3	516 18 1	1,099 3 4
		Deduct Surplus - - - - - -		516 18 1
		Net Deficit to be Voted - - £.		582 5 3

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1872–73, and paid over to Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This was an Under Estimate of the increase in the Rental upon which the rate is levied. The amount of property brought into rating fluctuates to so great a degree, that practically, it is impossible to say, from previous years' experience, what the amount will be for the ensuing year.

D.—Casual difference owing to the cessation of certain pensions.

E.—During the year the Registrar died, and his post was not filled up.

F.—An Over Estimate.

The Surplus of 3,108 *l.* 12 *s.* 6 *d.*, shown on the Account of the Vote "Metropolitan Police," for the year ended 31st March 1872, has been surrendered.

Home Office, Whitehall.
19 November 1873.

F. S. Leslie.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
J. W. Soady, Inspector.

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VOTE 11.

METROPOLITAN POLICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure under Sub-Head A. (Contribution on the Rental Assessed), has exceeded the amount Estimated by 1,099 *l.* 3 *s.* 4 *d.*

2. There is, as stated in the Account, a Net Expenditure beyond the Grant, amounting to 582 *l.* 5 *s.* 3 *d.*, for which a Vote will be required.

	£.	*s.*	*d.*
Grant - - - - - - - - -	223,734	–	–
Expenditure - - - - - - - -	224,316	5	3
Net Deficit - - -	£. 582	5	

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 12.

POLICE, COUNTIES AND BOROUGHS, GREAT BRITAIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for POLICE, COUNTIES and BOROUGHS, GREAT BRITAIN, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
ENGLAND:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Pay and Clothing of Constables, one quarter of the Charge.	270,000 – –	278,970 12 8	29 7 4	—
Ditto Supplementary Estimate - - - -	9,000 – –			
SCOTLAND:				
B.—Pay and Clothing of Constables, one quarter of the Charge.	42,000 – –	47,107 – 9	– – –	107 – 9
Ditto Supplementary Estimate - - - -	5,000 – –			
£.	326,000 – –	326,077 13 5	29 7 4	107 – 9
		Deduct Surplus - - - -		29 7 4
		Net Deficit to be Voted - - - £.		77 13 5

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1872-73, and paid over to Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This deficiency arises from an increase in the wages and number of the police forces.

B.—Of this expenditure 2,836*l.* 8*s.* 11*d.* was on account of the claims due for previous years. All sums due up to the 31st March 1873 were paid prior to that date, leaving no outstanding claims. The explanation applied to Sub-head A. applies equally to the Scotch Police

The Surplus of 3,337*l.* 1*s.* 3*d.*, shown on the Account of the Vote "Police, Counties and Boroughs, Great Britain," for the year ended 31st March 1872, has been surrendered.

Home Office, Whitehall,
27 October 1873.

F. S. Leslie.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

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VOTE 12.

POLICE, COUNTIES AND BOROUGHS, GREAT BRITAIN.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure under Sub-head B. Scotland: Pay and Clothing of Constables on quarter of the charge has exceeded the amount estimated by 107 *l.* 0 *s.* 9 *d.*

2. There is, as stated in the Account, a Net Expenditure beyond the Grant amounting to 77 *l.* 13 *s.* 5 *d.*, for which a vote will be required.

	£.	*s.*	*d.*
Grant - - - - - - - - - -	326,000	–	–
Expenditure - - - - - - - - - -	326,077	13	5
Net Deficit - - - £.	77	13	5

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 13.

CONVICT ESTABLISHMENTS IN ENGLAND AND THE COLONIES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Government PRISONS, ENGLAND and TRANSPORTATION, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries (Directors' Office)	8,289 – –	8,170 12 8	118 7 4	—
B.—Travelling Expenses (Directors' Office)	500 – –	523 6 2	–	23 6 2
C.—Incidental Expenses (Directors' Office)	200 – –	119 9 1	80 10 11	—
D.—Salaries and Wages of Prison Officers	145,519 – –	143,021 9 4	2,497 10 8	—
E.—Allowances to Officers	32,050 – –	30,780 3 4	1,269 16 8	—
F.—Uniform for Officers	5,020 – –	4,781 4 4	238 15 8	—
G.—Victualling for Convicts	107,384 – –	109,305 11 8	–	1,921 11 8
H.—Clothing for Convicts	30,800 – –	24,705 6 4	6,094 13 8	—
I.—Bedding for Convicts	3,610 – –	2,787 15 2	822 4 10	—
J.—Medicines, Surgical Instruments, &c.	2,480 – –	2,416 19 8	63 – 4	—
K.—Gratuities to Convicts	6,850 – –	6,084 3 10	765 16 2	—
L.—Furniture, Kitchen Utensils, Crockery, &c.	1,810 – –	1,582 11 11	227 8 1	—
M.—Fuel and Light	16,550 – –	18,716 12 6	–	2,166 12 6
N.—Soap, Scouring, and Cleaning Articles	3,550 – –	4,352 9 –	–	802 9 –
O.—Rent	515 – –	462 6 2	52 13 10	—
P.—Rates and Taxes	900 – –	1,225 13 2	–	325 13 2
Q.—Escort and Conveyance of Convicts	5,000 – –	5,310 16 3	–	310 16 3
R.—New Buildings and Alterations	27,185 – –	24,956 1 11	2,228 18 1	—
S.—Ordinary Repairs	5,900 – –	5,349 18 4	550 1 8	—
T.—Compassionate Fund	365 – –	247 15 3	117 4 9	—
U.—Maintenance of Convicts in Refuges	2,500 – –	2,543 2 9	–	43 2 9
V.—Incidental Expenses	6,000 – –	7,783 10 4	–	1,783 10 4
W.—Police	1,700 – –	1,264 5 9	435 14 3	—
X.—Freight, &c.	1,650 – –	793 17 6	856 2 6	—
Y.—Forage	760 – –	708 7 5	51 12 7	—
Z.—Manufacturing Department A 1.—Farm	*See* Note at Foot.			
B 1.—Maintenance of Imperial Convicts	9,680 – –	1,066 1 6	8,613 18 6	—
C 1.—Maintenance of Invalids, Lunatics, &c.	1,700 – –	– 2 6	1,699 17 6	—
D 1.—Grants in Aid of Colonial Magistracy, &c.	20,178 – –	15,459 19 9	4,718 – 3	—
£.	448,645 – –	424,519 13 7	31,502 8 3	7,377 1 10
Deduct Deficit			7,377 1 10	
Net Surplus to be surrendered £.			24,125 6 5	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	5,500 – –
Amount of Extra Receipts realised in the Year 1872-73, and paid over to Exchequer	11,804 1 5

Note.—No Vote is taken for these Services. The expenses are defrayed out of the Receipts, and the excess of Receipts beyond Expenditure is paid into the Exchequer.

	Receipts.	Expenditure.	Excess of Receipts paid into Exchequer.	Excess of Expenditure.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Manufacturing Department	45,198 2 4	45,541 15 3	–	343 12 11
Farm	2,340 17 5	1,019 18 5	1,320 19 –	—

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VOTE 13.—CONVICT ESTABLISHMENTS IN ENGLAND AND THE COLONIES—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A., B., C., F., G. I., J., K., L., N., O., P., Q., S., T., U., V., W., Y.—These are simply variations incidental to Estimate.

D., E.—Certain appointments provided for not filled up when it was expected they would be.

G.—Excess due to higher prices than were anticipated.

H.—An increased amount was taken in anticipation of higher prices, but such a state of things did not arise.

M.—High price of coal and coke accounts for the excess.

R.—Various services were completed for less than Estimates, and sundry amounts due to the Admiralty were not claimed.

V.—This is a case of under-Estimate, and the Sub-head is, from its nature, liable to considerable fluctuation, as unforeseen expenses properly chargeable to it are necessarily incurred in the course of the year.

X.—This Sub-head is connected solely with the Convict Establishments in Western Australia and at Gibraltar, and the amount required is not susceptible of a close Estimate.

B 1 and C. 1.—No claims were made during the year by the Colonial Governments of Tasmania and New South Wales.

D 1.—This Sub-head is connected with Western Australia and Tasmania, and payments were made to the former Colony only.

Note.—The Surplus of 13,294*l.* – *s.* 5 *d.*, shown on the Account for 1871–72, has been surrendered.

E. Du Cane,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed report, is correct.

Examined,
J. W. Soady, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 13.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER the following Sub-heads the Expenditure has exceeded the Estimates by the undermentioned Sums, viz.:—

	£.	s.	d.
B.—Travelling Expenses, Director's Office	23	6	2
G.—Victualling for Convicts	1,921	11	8
M.—Fuel and Light	2,166	12	6
N.—Soap, Scouring, and Cleaning	802	9	–
P.—Rates and Taxes	325	13	2
Q.—Escort	310	16	3
U.—Maintenance of Convicts in Refuges	43	2	9
V.—Incidental Expenses	1,783	10	–

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 13.—CONVICT ESTABLISHMENTS IN ENGLAND AND THE COLONIES—*continued.*

Sub-head R.—New Buildings and Alterations

2. Under this Sub-head is included expenditure on improvements to the Barracks and Pensioners' Hospital, Western Australia, amounting to 69 *l.* 6 *s.* 6 *d.*

This service is not comprised in the explanatory statement attached to the Estimates setting forth the various services to be provided for under this Sub-head; the expenditure has, however, been incurred pursuant to authority contained in the annexed Treasury Letter dated 26th April 1872, by which it will be seen that the amount authorised to be expended for this Service was 666 *l.*

A.

Sub-head V.—Incidental Expenses.

3. Under this Sub-head is included expenditure amounting to 45 *l.* in aid of the erection of Pensioners' Cottages in Western Australia, incurred under circumstances which are explained in the annexed copy of a letter dated 29th October 1873, addressed to the Directors of Convict Prisons, to which no reply has been received.

B.

Should it be deemed expedient that this expenditure, which is of long standing, should be continued in connection with the Convict Establishment in Western Australia (year by year decreasing), I am of opinion that the service should be clearly set forth in the Parliamentary Estimate.

Sub-head B 1.—Maintenance of Imperial Convicts.

4. It appearing that *full half* and *quarter* Rations included under this Sub-head had been charged for at the *same* rate, an inquiry was made on the subject, in reply to which I was informed that the matter had been referred to Western Australia for explanation. As, pending the receipt of that explanation, the correctness of this charge, which amounts to 260 *l.* 15 *s.* 4 *d.*, cannot be established, I am not in a position to report the sum as properly defrayable from the Vote.

By deducting 260 .15 *s.* 4 *d.*, the expenditure under this Sub-head will be reduced to 805 *l.* 6 *s.* 2 *d.*. the Surplus will be 8,874 *l.* 13 *s.* 10 *d.* instead of 8,613 *l.* 18 *s.* 6 *d.*, the total expenditure on the Vote as shown in the Account will be reduced to 424,258 *l.* 18 *s* 3 *d.*, and the amount to be surrendered to the Exchequer increased to 24,386 *l.* 1 *s.* 9 *d.* instead of 24,125 *l.* 6 *s.* 5 *d.*, as shown in the Appropriation Account, which should accordingly stand as follows:—

	£.	s.	d.
Grant - - - - - - - - - -	448,645	–	–
Expenditure - - - - - - - - - -	424,258	18	3
Net Surplus - - -	£. 24,386	1	9

(A.)

Sir, Treasury Chambers, 26 April 1872.

THE Lords Commissioners of Her Majesty's Treasury have had before them your letter of the 29th January last on the subject of certain suggested improvements to the Barracks and Pensioners' Hospital at Perth, Western Australia.

I am desired to state in reply, for the information of Mr. Secretary Bruce, that their Lordships have very great doubt whether under existing arrangements it is proper to charge Army Votes with more than the pay of the Pensioners, who cannot be said to be quartered in Western Australia for military purposes.

I am to state that the sum which it is proposed to expend on these improvements, viz. 666 *l.*, if considered by Mr. Secretary Bruce to be necessary to the due accommodation of the Pensioners regarded as Warders, should be made under the direction of the Surveyor General of Convict Prisons and charged to Sub-head R., viz., "New Buildings and Alterations," of the Vote for "Convict Establishments in England and the Colonies" for 1872–73.

I am, &c.

The Hon. A. F. O. Liddell. (signed) *William Law.*

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VOTE 13.—CONVICT ESTABLISHMENTS IN ENGLAND AND THE COLONIES—*continued.*

(B.)

Exchequer and Audit Department,
Somerset House, London, W.C.
29 October 1873.

Gentlemen,

I AM directed by the Comptroller and Auditor General to refer to the answers furnished to Queries 56, 74, and 82 on your account for the year 1872-73, relative to a charge against the Vote for Convict Establishments in England and the Colonies, being a payment in aid of the erection of a Pensioner's Cottage in Western Australia; and I am to observe that though such payments, which have now for the first time been brought to his notice, have no doubt been properly passed from the outset by the late Board of Audit, it nevertheless becomes a question for the consideration of the Comptroller and Auditor General whether, under the system of Appropriation Audit, charges of this nature should be defrayed from the Vote administered by you.

The grounds on which payments in aid of erection of Pensioners' Cottages have been heretofore made from the Convict Vote, as stated in answer to Query 74, are that "Pensioners were sent out to Western Australia and encouraged to remain and settle there, in "order that there might be not only an available military force, but also a free population "to counterbalance the Convict element. These Cottages are not Barracks, the expense "of which, it might be urged, should be paid by the War Department, who pay the cost of "the enrolled Pensioners. But by a decision of the Treasury the expenses of the "Pensioners' Barracks is (as it always has been) borne by the Convict Vote."

The Comptroller and Auditor General does not at all question the soundness of the reasons which prevailed at the commencement for offering an inducement to Military Pensioners to remain in the Colony; though, considering the altered condition of Western Australia, this arrangement might possibly be advantageously reconsidered by the Home Authorities at the present time; but, however this may be, it appears to him so doubtful whether any costs towards the erection of Pensioners' Cottages, if continued, should be defrayed from the Vote for Convict Establishments, that to admit of such charges being passed without question in this Department, I am to state that they should be clearly specified in the Parliamentary Estimates.

In requesting, therefore, that the necessary steps may be taken for this purpose, I am directed to observe that the Comptroller and Auditor General may not improbably regard it to be his duty to notice the subject in his Report on the Appropriation Account for the year 1872-73.

I have, &c.
(signed) *H. Treherne.*

The Directors of Convict Prisons,
44, Parliament-street.

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 14.

COUNTY PRISONS AND REFORMATORIES, &c., GREAT BRITAIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for COUNTY PRISONS and REFORMATORIES, &c., GREAT BRITAIN, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
COUNTY AND BOROUGH PRISONS:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Maintenance of Prisoners	115,600 – –	98,038 16 –	17,561 4 –	—
B.—Removal of Convicts	3,000 – –	2,987 – 10	12 19 2	—
HOLLOWAY PRISON:				
C.—Maintenance of Prisoners for Debt	100 – –	110 3 –	–	10 3 –
REFORMATORIES, &c.:				
D.—Maintenance of Juvenile Offenders	223,200 – –	206,439 2 –	16,760 18 –	—
PRIVATE LUNATIC ASYLUMS:				
E.—Maintenance of Criminal Lunatics	320 – –	155 – –	165 – –	—
£.	342,220 – –	307,730 1 10	34,500 1 2	10 3 –
Deduct Deficit			10 3 –	
Net Surplus to be surrendered £.			34,489 18 2	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	9,000 – –
Amount of Extra Receipts realised in the Year 1872-73, and paid over to Exchequer	11,594 11 7

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Surplus arises from a decrease in the number of convictions.

B. & C.—Approximate Estimates.

D.—This Surplus is attributable to the admissions to the Reformatory and Industrial Schools having fallen short of the numbers estimated for, owing chiefly to the non-establishment of those schools to the extent contemplated within the year in certain large towns, such as Liverpool, Manchester, Leeds, Portsmouth, &c.

E.—This Surplus arises from the claims having been sent in for payment at irregular times.

Extra Receipts.—The amount realised consists of sums received from parents of children in Reformatory and Industrial Schools, and from Parochial Boards in Scotland.

The Surplus of 11,168 *l.* 18 *s.* 11 *d.*, shown on the Account of the Vote "County Prisons and Reformatories, &c., Great Britain," for the year ended 31st March 1872, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

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VOTE 14.

COUNTY PRISONS AND REFORMATORIES, &c., GREAT BRITAIN.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THERE is an expenditure in excess of the Estimate under Sub-head C., "Maintenance of Prisoners for Debt," of 10 *l.* 3 *s.* There is, however, a Net Surplus on the Grant to be surrendered to the Exchequer, as shown on the Account, of 34,489 *l.* 18 *s.* 2 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - -	342,220	-	-
Expenditure - - - - - - -	307,730	1	10
Net Surplus - - - £.	34,489	18	2

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 15.

BROADMOOR CRIMINAL LUNATIC ASYLUM, ENGLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the BROADMOOR ASYLUM, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages	9,671 – –	9,495 10 5	175 9 7	—
B.—Rations and Victualling, and Allowances in lieu thereof	11,629 – –	11,628 19 10	– – 2	—
C.—Uniforms for Officers	637 – –	636 19 10	– – 2	—
D.—Clothing for Prisoners	2,228 – –	2,227 19 9	– – 3	—
E.—Bedding	500 – –	599 7 10	- -	99 7 10
F.—Medicines, Surgical Instruments, &c.	150 – –	149 6 10	– 13 2	—
G.—Furniture, Kitchen Utensils, Crockery, &c.	800 – –	799 18 3	– 1 9	—
H.—Fuel and Light	2,400 – –	2,503 16 7	- -	103 16 7
I.—Soap, Scouring and Cleaning Articles	400 – –	398 7 1	1 12 11	—
J.—Allowances in lieu of Quarters	50 – –	46 17 8	3 2 4	—
K.—Rates and Taxes	115 – –	114 6 4	– 13 8	—
L.—Escort and Conveyance of Prisoners	100 – –	170 2 7	- -	70 2 7
M.—Gratuities to Prisoners	10 – –	6 16 –	3 4 –	—
N.—New Buildings and Alterations	—	—	—	—
O.—Ordinary Repairs, Roads, &c.	300 – –	284 16 6	15 3 6	—
P.—Farm and Garden	—	—	—	—
Q.—Incidental Expenses	555 – –	461 15 10	93 4 2	—
£.	29,545 – –	29,525 1 4	293 5 8	273 7 –
Deduct Deficit			273 7 –	
Net Surplus to be surrendered £.			19 18 8	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	3,600 – –
Amount of Extra Receipts realised in the Year ending 31st March 1873, and paid over to Exchequer	5,304 3 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving caused mainly by the incomplete occupation of the Asylum.

E.—Deficiency caused by wear and tear, and destruc tion of bedding by patients in an acutely maniacal condition.

H.—Deficiency caused by increase in prices of coal.

L.—Deficiency caused by removal of several patients to Scotland.

Q.—Saving caused partly by the small number of Funerals, and partly by the transfer of the charge of Sweeping Chimnies to the Office of Works.

P.—The Farm and Garden Account stands thus:

	£. s. d.
Amount received, and carried to Account in the year	2,712 3 2
Amount expended	2,704 5 3
Balance paid into the Exchequer £.	7 17 11

The Surplus of 156 *l.* 13 *s.* 10*d.*, shown on the Account of the Vote for the year ended 31st March 1872, has been surrendered.

W. Orange, Superintendent,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

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VOTE 15.

BROADMOOR CRIMINAL LUNATIC ASYLUM, ENGLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

	£.	*s.*	*d.*
1. The Expenditure on Sub-head E., Bedding, has exceeded the Estimate by - - - - - -	99	7	10
On Sub-head H., Fuel and Light, by - - -	103	16	7
On Sub-head L., Escort and Conveyance of Prisoners, by - - - - - - - - - -	70	2	7

2. The Net Surplus on the Grant to be surrendered to the Exchequer is, as stated in the Account, 19 *l.* 18 *s.* 8 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - - -	29,545	–	–
Expenditure - - - - - - - - -	29,525	1	4
Net Surplus - - -	£. 19	18	8

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 16.

MISCELLANEOUS LEGAL CHARGES, ENGLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for MISCELLANEOUS LEGAL CHARGES, ENGLAND, in the Year ended 31st March 1873, showing the Surplus or Deficit.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Revising Barristers - - - - - -	18,580 – –	18,580 16 –	—	– 16 –
£.	18,580 – –	18,580 16 –	—	—
		Deficit to be voted - - - £.		– 16 –

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - Nil.

Amount of Extra Receipts realised in the year 1872–73, and paid over to Exchequer - - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Under estimate.

The Surplus of 444 *l.* 2 *s.*, shown on the Account of the Vote "Miscellaneous Legal Charges, England," for the year ended 31st March 1872, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

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VOTE 16.

MISCELLANEOUS LEGAL CHARGES, ENGLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Grant has been incurred to the amount of 16*s.*, to be voted by Parliament.

2. The amount of the original Estimate was for - - - £. 19,850.

	£.	*s.*	*d.*	£.	*s.*	*d.*
But the amount voted was only - - - -	17,850	–	–			
A Supplementary Estimate was presented, and a Grant taken, as shown in Schedule B., Part II., of the 36 & 37 Vict. c. 79. (Consolidated Fund Appropriation) 1873, for - - - - -	730	–	–			
Total Grant - - - - - - - - - - -				18,580	–	–
Expenditure - - - - - - - - - - -				18,580	16	–
Deficit - - - £.					– 16	–

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 17.

CRIMINAL PROCEEDINGS, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for CRIMINAL PROCEEDINGS, SCOTLAND, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
Lord Advocate's Department:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	10,903 – –	10,827 19 –	75 1 –	—
B.—Incidental Expenses	100 – –	109 4 –	– – –	9 4 –
C.—Criminal Prosecutions under the authority of the Lord Advocate	2,000 – –	1,224 14 3	775 5 9	—
D.—Sheriffs' Accounts, Procurators Fiscal not paid by Salaries	34,000 – –	33,789 7 11	210 12 1	—
E.—Procurators Fiscal	24,105 – –	25,052 10 –	– – –	947 10 –
£.	71,108 – –	71,003 15 2	1,060 18 10	956 14 –
Deduct Deficit			956 14 –	
Net Surplus to be surrendered £.			104 4 10	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	Nil.
Amount of Extra Receipts realised in the Year 1872-73, and paid over to Exchequer	1 5 7

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Saving arises on the Estimate for Copying Clerks in the Crown Agent's Office.

B., C., D.—These variations may be stated as casual differences between probable Estimates and actual Expenditure. The charges under Sub-heads C. and D. are dependent upon the number and character of cases of crime, and consequently they are liable to much variation.

E.—This Excess arises from an addition to the Salary of the Procurator Fiscal at Aberdeen, as authorised by Treasury Letter of 20th March 1872, No. 2516, and from new Salaries in lieu of Fees, in the cases of the Procurators Fiscal of Nairn, Peebles, and Rothesay, as authorised by Treasury Letters of 18th November 1872, No. 16,735; 21st August 1872, No. 13,210; 21st October 1872, No. 15,322.

The Surplus of 13,563 *l.* 1 *s.* 3 *d.*, shown on the Account of the Vote "Criminal Proceedings, Scotland," for the year ended 31st March 1872, has been surrendered.

Exchequer Chambers, Edinburgh,
14 November 1873.

Stair Agnew,
Queen's and Lord Treasurer's Remembrancer,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
J. W. Soady, Inspector.

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VOTE 17.

CRIMINAL PROCEEDINGS, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER Sub-Heads B. and E., the Estimates have been exceeded by the following Sums, viz.:

	£.	*s.*	*d.*
B.—Incidental Expenses of the Lord Advocate's Department -	9	4	–
E.—Procurators Fiscal - - - - - - - - -	947	10	–

2. There is, as stated in the Account, a Net Surplus on the Grant of 104*l.* 4*s.* 10*d.*, which will have to be surrendered to the Exchequer.

	£.	*s.*	*d.*
Grant - - - - - - - - - - - -	71,108	–	–
Expenditure - - - - - - - - - -	71,003	15	2
Net Surplus - - -	£. 104	4	10

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 18.

COURTS OF LAW AND JUSTICE, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for COURTS of LAW and JUSTICE, SCOTLAND, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
Court of Session:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	21,168 – –	19,798 18 3	1,369 1 9	—
B.—Incidental Expenses	236 – –	502 – 9	– – –	266 – 9
C.—Expenses on Circuit	55 – –	97 4 –	– – –	42 4 –
D.—Expenses of Agents attending to the Interests of the Crown	2,900 – –	2,034 10 7	865 9 5	—
E.—Law Agent in Scotland for the "Woods and Forests," and other Departments	1,200 – –	1,184 14 2	15 5 10	—
F.—Incidental Expenses of Law Agent's Office	1,050 – –	2,418 18 4	– – –	1,368 18 4
G.—Parliamentary Business relating to Scotland	1,100 – –	1,231 4 8	– – –	131 4 8
H.—Incidental Expenses of Parliamentaay Business	200 – –	357 12 –	– – –	157 12 –
Court of Justiciary:				
I.—Salaries	2,825 – –	2,825 – –	—	—
K.—Incidental Expenses	10 – –	6 13 –	3 7 –	—
L.—Expenses on Circuit	3,050 – –	3,042 13 5	7 6 7	—
Accountant in Bankruptcy:				
M.—Salaries	1,400 – –	1,384 13 10	15 6 2	—
N.—Incidental Expenses	42 – –	22 8 9	19 11 3	—
O.—Exchequer, Legal Branch	800 – –	800 – –	—	—
P.—Incidental Expenses for the Exchequer Chambers and Courts of Law	1,000 – –	1,393 4 1	– – –	393 4 1
Sheriff Courts:				
Q.—Salaries	19,136 – –	20,495 6 2	– – –	1,359 6 2
R.—Incidental Expenses	25 – –	169 8 2	– – –	144 8 2
S.—Compensations	174 – –	115 8 –	58 12 –	—
£.	56,371 – –	57,879 18 2	2,354 – –	3,862 18 2
Deduct Surplus				2,354 – –
Net Deficit to be Voted £.				1,508 18 2

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	17,500 – –
Amount of Extra Receipts realised in the Year 1872-73, and paid over to Exchequer	17,223 – 11

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Saving arises from vacancies in the offices of one of the Principal Clerks of Session and of the Depute Clerk of Teinds.
B.—This excess of expenditure was caused by the payments applicable to two years of the cost of the publications of the Court of Session.
C. D. E. G. H. K. L. N.—These variations arise from casual differences between probable Estimates and actual authorised Expenditure.
F.—This excess arises from litigation carried on by the Office of Woods and Forests and the Board of Trade.
M.—This Saving arises from a vacancy in one of the clerkships.
P.—This excess arises from an increase in the price of coals, and from the charges for 15 months' supply of coals having been paid within the year preparatory to the transfer to the Office of Works of the supply of coals, &c., for the future, as directed by the Treasury.
Q. and R.—These excesses arise from the payment of salaries and expenses in lieu of fees for the Commissary Clerks of Aberdeen, Clackmannan, Dumfries, Elgin, and Perth, as regulated by the Treasury. The fees of these offices will be paid over to the Exchequer in future as extra receipts.
S.—This Saving arises from the death of one of the Commissary Sheriffs, to whom compensation was payable.

The Surplus of 635 *l.* 10 *s.* 1 *d.*, shown on the Account of the Vote "Courts of Law and Justice, Scotland," for the year ended 31st March 1872, has been surrendered.

Exchequer Chambers, Edinburgh,
14 November 1873.

Stair Agnew,
Queen's and Lord Treasurer's Remembrancer,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

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VOTE 18.

COURTS OF LAW AND JUSTICE, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER the following Sub-heads the Expenditure has exceeded the Estimates by the undermentioned Sums, viz:—

Court of Session.

	£.	s.	d.
B.—Incidental Expenses	266	–	9
C.—Expenses on Circuit	42	4	–
F.—Incidental Expenses of Law Agent's Office	1,368	18	4
G.—Parliamentary Business relating to Scotland	131	4	8
H.—Incidental Expenses of Parliamentary Business	157	12	–
P.—Incidental Expenses of the Exchequer Chambers and Courts of Law	393	4	1

Sheriff Courts.

Q.—Salaries	1,359	6	2
R. Incidental Expenses	144	8	2

2. There is a Net Deficit as stated in the Account, amounting to 1,508*l.* 18*s.* 2*d.*, for which a Vote will be required.

	£.	s.	d.
Grant	56,371	–	–
Expenditure	57,879	18	2
Net Deficit	£. 1,508	18	2

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 19.

REGISTER HOUSE DEPARTMENTS, EDINBURGH.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for "REGISTER HOUSE DEPARTMENTS, EDINBURGH," in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
Lord Clerk Register's Office:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	2,988 – –	2,881 15 3	106 4 9	—
B.—Incidental Expenses	2,300 – –	2,356 9 4	- -	56 9 4
Searching Department:				
C.—Salaries	3,005 – –	2,976 6 10	28 13 2	—
D.—Incidental Expenses	20 – –	- -	20 – –	—
Office of Keeper of the Signet:				
E.—Salaries	650 – –	650 – –	—	—
F.—Incidental Expenses	5 – –	- -	5 – –	—
G.—Abridgment and Indices of the Registers of Sasines, &c.	1,970 – –	1,892 13 4	77 6 8	—
Office of Director of Chancery:				
H.—Salaries	1,991 – –	1,990 7 8	– 12 4	—
I.—Incidental Expenses	20 – –	5 1 11	14 18 1	—
Register of Sasines:				
K.—Salaries	14,340 – –	15,242 13 –	- -	902 13 –
L.—Incidental Expenses	35 – –	3 16 10	31 3 2	—
M.—Salary, &c. of Clerk to Admission of Notaries	160 – –	160 – –	—	—
Register of Deeds, &c.:				
N.—Salaries	2,540 – –	2,707 1 10	- -	167 1 10
O.—Incidental Expenses	50 – –	18 8 9	31 11 3	—
£.	30,074 – –	30,884 14 9	315 9 5	1,126 4 2
Deduct Surplus				315 9 5
Net Deficit to be Voted £.				810 14 9

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	450 – –
Amount of Extra Receipts realised in the Year 1872–73, and paid over to Exchequer	456 17 10

	£. s. d.
Estimated Amount of Fees payable in Stamps	42,000 – –
Amount of Fees paid in Stamps in the year 1872–73	46,787 19 1

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 19.—REGISTER HOUSE DEPARTMENTS, EDINBURGH—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Saving arises from a vacant clerkship, and from the allowance for writing extracts having been somewhat more in the Estimate than the amount required.

B.—This Excess arises from the increased price of coals.

C.—This Saving arises on the Estimate for clerks' writings.

D., F.—No expenses incurred within the year.

G., I., L., O.—Casual differences between probable Estimates and actual Expenditure.

H.—Fractional difference from Estimate having been in even pounds.

K.—This Excess arises from increase of business under the operation of "The Land Registers (Scotland) Act, 1868," and from consequent salaries and allowances of additional clerkships authorised by the Treasury.

N.—This Excess arises on an under Estimate of the fees payable to clerks for extracting and recording deeds, &c.

The Surplus of 1,976 *l.* 8 *s.* shown on the Account of the Vote, "Register House Departments, Edinburgh," for the year ended 31st March 1872, has been surrendered.

Exchequer Chambers, Edinburgh,
14 November 1873.

Stair Agnew,
Queen's and Lord Treasurer's Remembrancer,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
J. W. Soady, Inspector.

VOTE 19.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER Sub-heads B., K., and N., the Estimates have been exceeded by the following sums, viz.:

B.—Incidental Expenses of the Lord Clerk Register's Office -	-	£. 56	9 4
K.—Salaries of the Office of the Register of Sasines - -	-	902	13 –
N.—Salaries of the Office of the Register of Deeds, &c. - -	-	167	1 10

2. There is a Net Deficit, as stated in the Account, of 810 *l.* 14 *s.* 9 *d.*, for which a Vote will be required.

	£.	*s.*	*d.*
Grant - - - - - - - - - -	30,074	–	–
Expenditure - - - - - - -	30,884	14	9
Net Deficit - -	£. 810	14	9

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOT 20.

PRISONS (SCOTLAND).

ACCOUNT of the Sum Expended, compared with the Sum Granted, for PRISONS in SCOTLAND in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
MANAGEMENT:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	1,641 – –	1,470 1 8	170 18 4	—
B.—Travelling Expenses	110 – –	74 13 9	35 6 3	—
C.—Incidental Expenses	88 – –	141 17 7	- - -	53 17 7
PRISONS, &c.:				
D.—Salaries	7,914 – –	7,859 2 8	54 17 4	—
E.—Uniform of Officers	260 – –	211 19 1	48 – 11	—
F.—Victualling for Prisoners	5,650 – –	5,597 5 2	52 14 10	—
G.—Clothing for Prisoners	1,100 – –	1,011 3 4	88 16 8	—
H.—Bedding for Prisoners	260 – –	200 10 10	59 9 2	—
I.—Medicines, &c.	140 – –	183 17 2	- - -	43 17 2
J.—Gratuities to Prisoners	750 – –	755 16 5	- - -	5 16 5
K.—Furniture, &c.	220 – –	263 2 11	- - -	43 2 11
L.—Soap, Scouring and Cleaning Articles	280 – –	256 2 3	23 17 9	—
M.—Rent	167 – –	167 2 –	- - -	– 2 –
N.—Escort and Conveyance of Prisoners	1,850 – –	1,700 2 –	149 18 –	—
O.—Ordinary Repairs of Buildings	720 – –	721 7 7	- - -	1 7 7
P.—Maintenance of Convicts in Ayr Prison and Paisley Prison	2,400 – –	3,099 18 8	- - -	699 18 8
Q.—Incidental Expenses	150 – –	133 4 5	16 15 7	—
£.	23,700 – –	23,847 7 6	700 14 10	848 2 4
Deduct Surplus				700 14 10
Net Deficit to be Voted £.				147 7 6

	£. s. d.
Estimated Amount of Extra Receipts for 1872-3, payable to Exchequer	2,630 – –
Amount of Extra Receipts realised in the Year 1872–3, and paid over to Exchequer	*5,088 10 11

* Composed as follows:—

	£. s. d.
General Prison	4,383 13 4
Prison of Ayr	562 12 4
„ of Paisley (not estimated)	142 5 3
£.	5,088 10 11

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Re arrangement of the department on the retirement of the chief clerk and the office messenger.

B.—Fewer visits requiring to be made within the year to local prisons and convicts in the prisons of Ayr and Paisley.

C.—The amount asked for this service (viz., 150 *l.*) was reduced at the Treasury on the ground that the average expenditure in former years only amounted to about 90 *l.* The deficit arises from the work laid on the department by "The Judicial Statistics (Scotland) Act, 1869" (32 & 33 Vict. c. 33), and "The Prevention of Crimes Act, 1871" (34 & 35 Vict. c. 112).

D.—Vacancies filled by persons at lower rates of salaries, and the full sum granted for temporary officers not being required.

E.—Contracts more favourable than was anticipated when the Estimate was framed.

F.—Estimated as closely as possible.

G.—Several articles of clothing fell in price before the contracts were entered into.

H.—Surplus arises chiefly from the substitution of coir for straw mattresses.

I.—Deficit owing to a greater number in hospital, and to the employment of extra nurses in cases requiring isolation.

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 20.—PRISONS (SCOTLAND)—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

J.—Estimated as closely as possible.

K.—Deficit owing to the increased price of crockery after the Estimate was framed, and the transfer of part of the expenditure for brushes, brooms, &c. from L. Sub-head, viz. (Soap, Scouring, &c.).

L.—Surplus arises from the transfer of part of the expenditure for brushes, brooms, &c. to K. Sub-head, and the fall in the price of soap and washing cloth towards the end of the year.

M.—Fraction avoided in estimate.

N. Surplus arises from the removal of prisoners from local prisons in larger groups than formerly, owing to the accommodation afforded by the prison of Paisley for male convicts, as explained under P. Sub-head.

O.—Estimated as nearly as possible.

P.—Deficit arises from the cost of an additional service laid on the department during the year, viz., an arrangement for the maintenance of male convicts in the prison of Paisley as an alternative in the meantime, until it should be ascertained whether it shall be necessary to incur the cost of increasing the convict accommodation in Scotland. This service, authorised by the Secretary of State's Letter of 10th May 1872, cost 760 *l.* 9 *s.* 4 *d.*, so that if it had not been added there would have been a surplus under this head of 60 *l.* 10 *s.* 8 *d.*

Q.—The Expenditure under this head cannot be closely estimated.

NOTE.—The profits from prisoners' labour in the General Prison are ascertained by deducting the expenditure for material from the receipts for goods sold.

The profits from convicts' labour in the prisons of Ayr and Paisley are ascertained by stock-taking at the end of each year, and the amount applicable to convicts is separated from that applicable to county prisoners by the proportion of the total number of days during which each class have been imprisoned.

The Surplus of 1,209 *l.* 6 *s.* 9 *d.*, shown on the account of the Vote, "Prisons, &c., Scotland," for the year ended 31st March 1872, has been surrendered.

Edinburgh, 21 April 1873.

J. H. Burton,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 20.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

(1.) Under Sub-heads C., I., J., K., M., O., P., the Expenditure has exceeded the amounts included in the Estimates by the following sums, viz.:—

	£.	*s.*	*d.*
C.—Incidental Expenses	53	17	7
I.—Medicines, &c.	43	17	2
J.—Gratuities to Prisoners	5	16	5
K.—Furniture, &c.	43	2	11
M.—Rent	–	2	–
O.—Ordinary Repairs of Buildings	1	7	7
P.—Maintenance of Convicts in Ayr and Paisley Prisons	699	18	8

(2.) The Grant did not include any sum for the Manufacturing Department. The profits of that service, amounting to 4,279 *l.* 14 *s.* 11 *d.*, have been paid to the Exchequer.

(3.) There is, as stated in the Account, a Net Expenditure of 147 *l.* 7 *s.* 6 *d.* beyond the Grant which will have to be voted by Parliament:—

	£.	*s.*	*d.*
Grant	23,700	–	–
Expenditure	23,847	7	6
Net Deficit £.	147	7	6

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 21.

LAW CHARGES AND CRIMINAL PROSECUTIONS (IRELAND).

ACCOUNT of the Sum Expended, compared with the Sum Granted, for LAW CHARGES and CRIMINAL PROSECUTIONS, IRELAND, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Law Officers	3,311 – –	3,271 14 9	39 5 3	—
B.—Crown Solicitors	16,350 – –	16,350 – –	—	—
C.—Sessional Crown Solicitors	5,950 – –	5,946 6 8	3 13 4	—
D.—Prosecutions, Prosecutors and Witnesses, and General Law Expenses	50,000 – –	58,357 6 6	– – –	8,357 6 6
D (2.)—Expenses incurred in defending certain actions brought against Government in connection with the Phœnix Park Riots of 1871	– – –	5,415 14 8	– – –	5,415 14 8
E.—Lodgings for the Judges on Circuit	2,220 – –	2,402 10 –	– – –	182 10 –
F.—Recorder of Galway	80 – –	80 – –	—	—
£.	77,911 – –	91,823 12 7	42 18 7	13,955 11 2
Deduct Surplus				42 18 7
Net Deficit to be voted £.				13,912 12 7

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Vacancy.

C.—Portion remaining unpaid.

D.—Approximate Estimate. It is impossible to estimate closely the probable sum necessary to meet the expenditure under this Sub-head. It is to be observed that a portion of the excess, viz., 2,906 *l.* 3 *s.* 2 *d.* was expended, in connection with the Galway Election Petition Prosecutions, and the balance on ordinary legal proceedings.

D (2.)—This separate and additional Sub-head has been raised in accordance with the suggestion of the Comptroller and Auditor General, and with the sanction of the Lords Commissioners of Her Majesty's Treasury.

E.—Increased allowances authorised by the Lords' Commissioners of Her Majesty's Treasury, dated 23rd November 1872, No. 16,883—23—11.

The Surplus of 662 *l.* 1 *s.* 7 *d.*, shown on Account of the Vote, "Law Charges and Criminal Prosecutions (Ireland)," for the year ended 31st March 1872, has been surrendered.

Dublin Castle.
20th November 1873.

Hartington.

Thomas H. Taylor,
Clerk in Charge of Account.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
J. W. Soady, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 21.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER Sub-heads D, and E, the expenditure has exceeded the Grant by the following sums, viz:

	£. s. d.
D. Prosecutions, Prosecutors and Witnesses, and General Law Expenses	8,357 6 6
E. Lodgings for the Judges on Circuit	182 10 –

SUB-HEAD (D.)—PROSECUTIONS, PROSECUTORS and WITNESSES and GENERAL LAW EXPENSES.

2. Under this Sub-head is included a sum of 78 *l.* 15*s.*, being the amount of fees paid to a Board of Medical Officers in Dublin for adjudicating on the claims of medical practitioners

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 21.—LAW CHARGES AND CRIMINAL PROSECUTIONS (IRELAND)—*continued.*

practitioners for attendance on poor persons grievously assaulted or wounded, on the requisitions of stipendiary magistrates or officers of the constabulary.

These fees have been paid for many years out of this Vote under the directions contained in a Treasury Letter, dated 19th March 1853. Under these circumstances, as it appeared to me, without raising any question whether the service was one falling strictly within the definition of this Vote, that it was desirable that it should be henceforth clearly defined in the Parliamentary Estimates, a communication on this subject was made to the Under Secretary for Ireland, who has replied that such payments to the Board of Medical Claims shall in future be described as suggested.

SUB-HEAD D².—EXPENSES incurred in defending certain Actions brought against Government in connection with the PHŒNIX PARK RIOTS of 1871.

3. This is an additional Sub-head applicable to an expenditure which has not been provided for by Parliament, and formed the subject of a communication from this Department to the Chief Secretary for Ireland. The authority of the Treasury was subsequently obtained for the insertion of this Sub-head in the Appropriation Account. (Copy annexed.)

4. In the letter above referred to, I requested to be furnished, in relation to two advances of 1,000 *l.* each made to Messrs Roche and Ennis, attorneys, on account of their costs, with certificates, stating that when these advances were made their costs had already exceeded the amounts referred to. As no such certificates have been received, I am unable to report these advances as properly chargeable against this Vote, with reference to the 24th Section of the "Exchequer and Audit Department Act, 1866," which, in relation to an Appropriation Account, provides that "no imprest and advances, of the "application of which an account may not have been rendered to and allowed by the "accounting Department, shall be included on the discharge side thereof."

5. Deducting the sums adverted to in the preceding paragraph, the expenditure under Sub-head D² will be 3,415 *l.* 14 *s.* 8 *d.*, instead of 5,415 *l.* 14 *s.* 8 *d.*, as stated in the account; the total expenditure out of the Grant will be 89,823 *l.* 12 *s.* 7 *d.*, instead of 91,823 *l.* 12 *s.* 7 *d.*, and the net deficit 11,912 *l.* 12 *s.* 7 *d.*, in lieu of 13,912 *l.* 12 *s.* 7 *d.*, as shown in the Appropriation Account, which should accordingly stand as follows:

	£.	*s.*	*d.*
Grant - - - - - - - -	77,911	–	–
Expenditure - - - - - - -	89,823	12	7
Net Deficit - - - - -	£. 11,912	12	7

Exchequer and Audit Department, Somerset House,
London, W.C., 8 September 1873.

Sir,

WITH reference to the reply to Query No. 33, on the account of the Vote for Law Charges and Criminal Prosecutions, Ireland, for the year 1872–73, I am directed by the Comptroller and Auditor General to observe that, with the explanation therein afforded, he will be prepared to admit the two sums of 1,000 *l.* each, advanced to Messrs Roche and Ennis for services as attorneys to Colonel Lake, in the case of O'Byrne *v.* Lord Hartington, as proper charges and final payments in the Appropriation Account of this Vote for the year to the 31st March last, provided that certificates can be furnished to this Department showing that when these payments on account were made these gentlemen had actually disbursed amounts exceeding the sum in question.

At the same time I am to request your attention to the wording of the Sub-head D. Prosecutions, &c., to which the above payment has been appropriated; and I am to observe that it would appear questionable whether the service for which these advances were made comes within the terms of the Sub-head, inasmuch as the expenditure is for defending actions brought against the Government in connection with the Phœnix Park Riots. Without stating positively that the wording of the Sub-head cannot be held to include such expenditure, the Comptroller and Auditor General is decidedly of opinion that, as the expenses of the defence in the several actions brought against the Chief and Under Secretaries, Colonel Lake, and others, in the Phœnix Park Riots, are of a special character, and are likely to be of large amount, a separate and additional Sub-head should be raised in the account of this Vote for the years 1872–73 and 1873–74, the authority of the Treasury being obtained for this purpose.

I am to add that under this additional Sub-head in the account for 1872–73, should be included not only the sum of 2,000 *l.* paid to Messrs Roche and Ennis, but also all the items of expenditure which have been incurred during the year on account of the actions in question.

I have, &c.
(signed) *W. H. Stapleton.*

To the Chief Secretary for Ireland,
The Castle, Dublin.

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 22.

COURT OF CHANCERY, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the COURT of CHANCERY, IRELAND, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - - - - - -	41,408 - -	41,115 6 2	292 13 10	—
B.—Copying - - - - - - - - -	2,497 - -	2,471 9 11	25 10 1	—
C.—Incidental Expenses - - - - -	870 - -	586 18 -	283 2 -	—
£.	44,775 - -	44,173 14 1		—
Surplus to be surrendered - - £.			601 5 11	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - Nil.
Amount of Extra Receipts realised in the Year 1873, and paid over to Exchequer - - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Salaries.—The saving under this Sub-head has been caused by the resignation of Mr. Whelan, additional clerk in Registrar's Office; salary 450 *l.*; successor appointed at 150 *l* Also by the deaths of Mr. Brambell, scrivenery clerk, and Mr. Warren, junior clerk in Crown and Hanaper Office.

B.—Copying.—The variable nature of this service renders it impossible to form an exact Estimate of the expenditure.

C.—Incidental Expenses.—The Estimate of the Clerk of Records and Writs for Printing was 700 *l.*, the expenditure 473 *l.*, saving 227 *l.* The Estimates of the several offices for Postage appear also to have been considerably in excess of the actual expenditure.

The Surplus of 561 *l.* 4 *s.* 3 *d.*, shown in the Account of the Vote for "Court of Chancery, Ireland," for the year ended 31st March 1872, has been surrendered.

M. J. Brady, Accountant General,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

Examined,
J. W. Soady, Inspector.

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VOTE 22.

COURT OF CHANCERY, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Sub-Head A.—"Salaries."

1. FROM the expenditure under this Sub-head, the Accounting Officer has omitted to deduct the re-credits to the Vote recorded in the Accounts to the 31st March 1873, amounting to 173 *l.* 18 *s.* 1 *d.*, and also several admitted over-payments amounting to 9 *l.* 5 *s.* 5 *d.*

2. Under the same Sub-head there is a payment of 5 *l.* to the Receiver of King's Inn in excess of the yearly grant "for the proportion payable by the Court of Chancery for the wages and allowances of hall porters," for which no Treasury sanction has been produced. A payment of a like amount made under similar circumstances, which was reported for disallowance in paragraph 5 of my report on the Account 1870–71 for want of Treasury authority, was subsequently admitted as a charge against the Grant for 1872–73, pursuant to a letter addressed by the Treasury to the Accountant. Though it was stated in this letter that "with regard to the payments of any such allowance in future, they will address a communication to the Lord Chancellor," it nevertheless appears by a letter, dated 5th November 1873, from the Lord Chancellor's Secretary to the Accountant, which was furnished in reply to an inquiry from this Department, that "no communication on the subject has been received by the Lord Chancellor from the Treasury." As, however, an additional sum of 5 *l.* is provided for in the Estimates for 1873–74, I refrain from recommending that the like amount should be disallowed, as a charge against the present Account, although I am not aware whether this addition to the Estimates for 1873–74 has been made with the knowledge and sanction of the Treasury.

3. Deducting the sums of 173 *l.* 18 *s.* 1 *d.* and 9 *l.* 5 *s.* 5 *d.*, referred to in paragragh 1, the expenditure under this Sub-head will be 40,932 *l.* 2 *s.* 8 *d.*, instead of 41,115 *l.* 6 *s.* 2 *d.*, and the surplus 475 *l.* 17 *s.* 4 *d.*, instead of 292 *l.* 13 *s.* 10 *d.*

4. The total expenditure against the Grant will, by the abatements referred to in the preceding paragraph, be 43,990 *l.* 10 *s.* 7 *d.*, instead of 44,173 *l.* 14 *s.* 1 *d.*, and the Surplus to be surrendered to the Exchequer 784 *l.* 9 *s.* 5 *d.*, instead of 601 *l.* 5 *s.* 11 *d.*, as shown in the Appropriation Account, which should therefore stand as follows:

	£.	*s.*	*d.*
Grant - - - - - - - - - - - -	44,775	–	–
Expenditure - - - - - - - - - - - -	43,990	10	7
Surplus - - - £.	784	9	5

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 23.

COMMON LAW COURTS (IRELAND).

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the COMMON LAW COURTS (IRELAND), in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
Masters' Offices:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	17,779 – –	18,163 2 5	– –	384 2 5
B.—Incidental Expenses	665 – –	347 14 9	317 5 3	—
Common Law Taxing Offices:				
C.—Salaries	830 – –	830 – –	—	—
Consolidated Office of Writs:				
D.—Salaries	1,150 – –	1,150 – –	—	—
Crown Office, Queen's Bench:				
E.—Salaries	450 – –	456 10 8	– –	6 10 8
F.—Incidental Expenses	60 – –	28 10 1	31 9 11	—
Consolidated Nisi Prius Court:				
G.—Salaries	678 – –	678 – –	—	—
Registrars to the Judges:				
H.—Salaries	5,233 – –	4,498 – 8	734 19 4	—
Court of Errors:				
I.—Salaries	267 – –	281 19 8	– –	14 19 8
J.—Incidental Expenses	– –	1 11 8	– –	1 11 8
K.—Trial of Election Petitions	1,000 – –	2,204 7 6	– –	1,204 7 6
£.	28,112 – –	28,639 17 5	1,083 14 6	1,611 11 11
Deduct Surplus				1,083 14 6
Net Deficit to be voted £.				527 17 5

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	—
Amount of Extra Receipts realised in the Year 1872–73, and paid over to Exchequer	217 16 3

This sum includes that of 176 *l.* 4 *s.* 6 *d.* represented in the Appropriation Account for the year 1871–72 as having been paid over to the Exchequer, but which was reported by the Comptroller and Auditor General not to have been done.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Partly caused by an error in the total of the details of the Salaries in the Estimate for 1872–73, which should have been 18,079 *l.* instead of 17,779 *l.*, and partly by under-estimate.

B.—Over-estimated.

E.—Expenses provided for under Sub-head F. being charged to this Sub-head.

F.—Over-estimated, and *vide* Observation E.

H.—Salaries of four Registrars not having been certified and applied for.

I.—Salaries paid out of Fees received by the Assistant Clerk of Errors having been charged to this Sub-head.

J.—Incidents paid out of Fees received by the Assistant Clerk of Errors having been charged to this Sub-head, and for which no provision was made in the Estimate.

K.—Under-estimated; payments were made under sanction of the Lords Commissioners of Her Majesty's Treasury.

The Surplus of 1,348 *l.* 12 *s.* 8 *d.*, shown on Account of the Vote "Common Law Courts, Ireland," for the year ended 31st March 1872, has been surrendered.

Dublin Castle, 4 October 1873. *Hartington.*

Thomas H. Taylor,
Clerk in charge of Account.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

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VOTE 23.

COMMON LAW COURTS (IRELAND).

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

COURT OF ERRORS.

Sub-Head I.—(" Salaries.")

1. UNDER this Sub-head are included, with the sanction of the Treasury, the Salaries of the Office Keeper and Messenger, which had been previously paid out of Fees, and were not provided for in the Estimates. The Fees are now paid into the Exchequer.

Sub-Head J.—(" Incidental Expenses.")

2. This is a new Sub-head, inserted pursuant to Treasury authority. The Expenditure, which was not provided for in the Estimates, had heretofore been defrayed out of Fees, which are now paid to the Exchequer.

3. The Expenditure, as stated in the Account, has exceeded the Estimate by a sum of 527 *l.* 17 *s.* 5 *d.*, which will have to be voted by Parliament.

	£.	*s.*	*d.*
Grant - - - - - - - - - -	28,112	–	–
Expenditure - - - - - - - - -	28,639	17	5
Net Deficit - - - £.	527	17	5

Exchequer Extra Receipts.

4. The sum of 176 *l.* 4 *s.* 6 *d.*, which was noticed in Par. 6 of my Report on the Account for 1871-2, has now been paid to the Exchequer.

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 24.

COURT OF BANKRUPTCY, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the COURT of BANKRUPTCY, IRELAND, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - - - - - -	8,500 – –	7,909 3 1	590 16 11	—
B.—Incidental Expenses - - - - - -	100 – –	68 15 1	31 4 11	—
£.	8,600 – –	7,977 18 2		—
Surplus to be surrendered - - - £.			622 1 10	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1873, and paid over to Exchequer - - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Temporary vacancies in the offices of Clerk or Assistant, of Assistant Registrar, of Deputy Assistant to the Chief Registrar, and of Court Messenger, and saving by the salaries of Chief Registrar and of Deputy Registrar, commencing at the minimum.

B.—This Vote is taken in accordance with the Statute 20 & 21 Vict. c. 60, s. 84, but the Expenditure does not amount to so much.

The Surplus of 63 *l.* 6 *s.* 5 *d.*, shown on the Account of the Vote for the Court of Bankruptcy and Insolvency, Ireland, for the year ended 31st March 1872, has been surrendered.

21 October 1873.

Wm. Perrin, Chief Registrar, Accounting Officer.

(Countersigned)
Thomas Farrell, Chief Clerk.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer and Auditor General of Public Accounts.

Examined,
J. W. Soady, Inspector.

VOTE 24.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THERE is a Surplus to be surrendered to the Exchequer, amounting to 622 *l.* 1 *s.* 10 *d.*, as shown upon the Account.

	£. s. d.
Grant - - - - - - - - - - - - - -	8,600 – –
Expenditure - - - - - - - - - - - - -	7,977 18 2
Surplus - - -	£. 622 1 10

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 25.

LANDED ESTATES COURT, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for LANDED ESTATES COURT, IRELAND, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - - - - - -	12,056 – –	11,896 – 10	159 19 2	—
B.—Incidental Expenses - - - - - -	160 – –	125 10 6	34 9 6	—
£.	12,216 – –	12,021 11 4		—
Surplus to be surrendered - - - £.			194 8 8	

	£.	s.	d
Estimated Amount of Extra Receipts payable to Exchequer - - - - - -	4,300	–	–
Amount of Extra Receipts realised in the Year 1872-73, and paid over to Exchequer -	4,45[illegible]	5	11

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The death of Second Clerk in the Chamber of Judge Flanagan, the promotions then made, and the variation in Salaries consequent thereon; the changes upon the vacancy in the Office of Deeds Assistant Clerk; the removal of one of the Criers,—

	£.	s.	d.
Total Savings thereby - - - - - - - - - -	154	7	3
Over-estimated for Writers - - - - - - - - -	28	1	11
	182	9	2
Deduct Salary for Executor of W. Burleigh, due 31st March 1872, paid this Year - - - - - - - - - -	22	10	–
Net Saving - - - £.	159	19	2

B.—Over-estimated.

The Surplus of 596 *l.* 1 *s.* 9 *d.*, shown on the account of the Vote, "Landed Estates Court, Ireland," for the year ending 31st March 1872, has been surrendered.

20 October 1873.

S. J. Lynch, Registrar,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts

VOTE 25.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THERE is a Surplus to be surrendered to the Exchequer, amounting to 194 *l.* 8 *s.* 8 *d.*, as stated in the Account.

	£.	s.	d.
Grant - - - - - - - - - -	12,216	–	–
Expenditure - - - - - - - - -	12,021	11	4
Surplus - - - £.	194	8	8

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VOTE 26.

COURT OF PROBATE, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the COURT of PROBATE, IRELAND, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - - - - - - -	7,930 – –	7,899 2 2	30 17 10	—
B.—Incidental Expenses - - - - - -	140 – –	130 18 4	9 1 8	—
District Registries:				
C.—Salaries and Allowances - - - - - -	3,470 – –	3,555 4 –	- - -	85 4 –
D.—Incidental Expenses - - - - - -	83 – –	30 2 7	52 17 5	—
£.	11,623 – –	11,615 7 1	92 16 11	85 4 –
Deduct Deficit - - - - - - - - - -			85 4 –	
Net Surplus to be surrendered - - - £.			7 12 11	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Over-estimated.

C.—This excess has been already explained. *See* Treasury Letter, 26 September 1873, 14153—25/9, forwarded 9 September 1873.

D.—Over-estimated.

Wm. Wiley, Registrar,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
J. W. Soady, Inspector.

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VOTE 26.

COURT OF PROBATE, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER Sub-Head C., "Salaries and Allowances," the Expenditure has exceeded the Estimate by the sum of 85 *l.* 4 *s.*

2. The sums introduced against the several Sub-Heads are those included in the Estimates, and the total thereof is given correctly in the account as 11,623 *l.*, but erroneously in the Estimate as 11,643 *l.*, and the latter amount was consequently voted by Parliament. Instead of the Net Surplus to be surrendered to the Exchequer being, as stated in the account, 7 *l.* 12 *s.* 11 *d.*, it should therefore be 27 *l.* 12 *s.* 11 *d.*

Annexed is a copy of the Accountant's letter on this subject.

	£.	*s.*	*d.*
Grant - - - - - - - - - - -	11,643	–	–
Expenditure - - - - - - - - - -	11,615	7	1
Net Surplus - - - £.	27	12	11

3. The Net Deficit of 123 *l.* 19 *s.* 10 *d.* on the Grant for the year 1871-2, has been voted by Parliament.

Court of Probate, Henrietta-street, Dublin,
24 November 1873.

Sir,

I BEG leave to forward to you the Appropriation Account of the Court of Probate for the year ended 31st March 1873. The Surplus to be surrendered differs from the Balance shown in the account for March.

This has been caused by an error in the total of the Estimates for the year 1873 of 20 *l.*, which was voted in excess.

This error was made in the recasting of the Estimate forwarded by us.

I have, &c.
(signed) *Wm. Wiley*, Registrar.

C. L. Ryan, Esq.,
Exchequer and Audit Department.

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 27.

ADMIRALTY COURT REGISTRY, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the above Department, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - - - - - - -	2,030 – –	2,005 15 9	24 4 3	—
B.—Incidental Expenses - - - - -	30 – –	8 13 2	21 6 10	—
£.	2,060 – –	2,014 8 11		—
Surplus to be surrendered - - £.			45 11 1	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - Nil.
Amount of Extra Receipts realised in the Year 1872–3, and paid over to Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Surplus of 24 *l.* 4 *s.* 3 *d.* under this head is explained thus:—

	Sum Allowed.	Sum Paid.	Difference.
The Sum estimated for the Year 1872–73—	£. s. d.	£. s. d.	£. s. d.
For Assistant Clerk was - - -	110 – –	107 11 8	2 8 4
For Clerk in Marshal's Office was -	110 – –	108 4 1	1 15 11
Amount allowed for Clerical Assistance, unused - - -		- - -	20 – –
		Difference - - - £.	24 4 3

B.—Of the sum of 30 *l.* granted under this head, only 8 *l.* 13 *s.* 2 *d.* were expended, leaving a balance of 21 *l.* 6 *s.* 10 *d.*

The Surplus of 85 *l.* 15 *s.* 3 *d.*, shown on the Account of the Vote for "Admiralty Court Registry, Ireland," for the year ended 31st March 1872, has been surrendered.

18 November 1873.

A. H. Barton,
Registrar and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
J. W. Soady, Inspector.

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VOTE 27.

ADMIRALTY COURT REGISTRY, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

THERE is a Surplus on the Grant to be surrendered to the Exchequer, amounting to 45 *l.* 11 *s.* 1 *d.*, as stated in the Account.

	£.	*s.*	*d.*
Grant - - - - - - - - - -	2,060	–	–
Expenditure - - - - - - - - -	2,014	8	11
Surplus - - -	£. 45	11	1

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 28.

REGISTRY OF DEEDS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Salaries and Expenses of the REGISTRY of DEEDS in IRELAND, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - - - - - -	14,654 – –	14,476 4 6	177 15 6	—
B.—Incidental Expenses - - - - -	56 – –	41 11 11	14 8 1	—
C.—Transcription of Memorials - - - -	1,030 – –	1,092 4 10	- - -	62 4 10
£.	15,740 – –	15,610 1 3	192 3 7	62 4 10
Deduct Deficit - - - - - - - - -			62 4 10	
Net Surplus to be surrendered - £.			129 18 9	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1873, and paid over to Exchequer - - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings owing to a Resignation, and delay in filling up vacancy.

B.—Savings in Expenditure.

C.—The original Estimate for "Transcription of Memorials" which was forwarded to the Lords Commissioners of Her Majesty's Treasury was for 1,100 *l.* The excess of Expenditure under this head was caused by the reduction of that Estimate. The authority for defraying the excess on Sub-head C., out of Savings under Sub-head A., has been forwarded to the Exchequer and Audit Department.

The Surplus of 278 *l.* 7 *s.* 10 *d.*, shown on the Account of the Vote "Registry of Deeds, Ireland," for the year ended 31st March 1872, has been surrendered.

22 July 1873.

M. F. Dwyer,
Registrar of Deeds,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady, Inspector.

Wm. Dunbar
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

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VOTE 28.

REGISTRY OF DEEDS, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure under Sub-head C., "Transcription of Memorials," has exceeded the amount estimated by the sum of 62 *l.* 4 *s.* 10 *d.*

2. There is a Net Surplus on the Grant to be surrendered to the Exchequer, amounting to 129 *l.* 18 *s.* 9 *d.*, as stated in the Account.

	£.	*s.*	*d.*
Grant - - - - - - - - - -	15,740	–	–
Expenditure - - - - - - - -	15,610	1	3
Net Surplus - - -	£. 129	18	9

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VOTE 29.

REGISTRY OF JUDGMENTS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the REGISTRY of JUDGMENTS, IRELAND, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - - - - - - -	3,024 – –	3,080 8 5	- -	56 8 5
B.—Incidental Expenses - - - - - -	3 – –	1 6 2	1 13 10	—
£.	3,027 – –	3,081 14 7	1 13 10	56 8 5
Deduct Surplus - - - - - - - -				1 13 10
Net Deficit to be voted - - - - £.				54 14 7

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - Nil.
Amount of Extra Receipts realised in the year 1873, and paid over to Exchequer - - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Writing Clerk's Salary exceeded Grant in consequence of no provision having been made for his *pro ratâ* payments.

B.—Postages were less than Estimate.

A Grant has been taken for 18*l.* 16*s.* 10*d.*, the Deficit shown on the Account of the Vote for the Registry of Judgments, Ireland, for the year ended 31st March 1872.

8 July 1873.

Mark Perrin,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

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VOTE 29.

REGISTRY OF JUDGMENTS, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure under Sub-head (A.), Salaries, has exceeded the Amount estimated by the sum of *56 l. 8 s. 5 d.*

2. The Net Expenditure beyond the Grant which will have to be voted by Parliament is *54 l. 14 s. 7 d.*, as stated in the Account.

	£.	*s.*	*d.*
Grant - - - - - - - - -	3,027	–	–
Expenditure - - - - - - -	3,081	14	7
Net Deficit - - -	£. 54	14	7

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 30.

DUBLIN METROPOLITAN POLICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the "SALARIES and EXPENSES of the COMMISSIONERS of POLICE, the POLICE COURTS, and METROPOLITAN POLICE ESTABLISHMENT of DUBLIN," in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	11,677 – –	11,440 18 5	236 1 7	—
B.—Pay, Extra Pay, &c. of the Force	56,172 – –	57,264 17 10	– – –	1,092 17 10
C.—Clothing and Equipments	5,000 – –	4,560 5 5	439 14 7	—
D.—Purchase of Horses, &c.	200 – –	316 5 2	– – –	116 5 2
E.—Forage	800 – –	893 12 10	– – –	93 12 10
F.—Law Expenses	75 – –	18 10 11	56 9 1	—
G.—Incidental Expenses	1,450 – –	1,595 – 10	– – –	145 – 10
H.—Pensions	25,449 – –	26,676 11 5	– – –	1,227 11 5
£.	100,823 – –	102,766 2 10	732 5 3	2,675 8 1
Deduct Surplus				732 5 3
Net Deficit to be voted £.				1,943 2 10

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	43,000 – –
Amount of Extra Receipts realised in the Year 1872–73, and paid over to Exchequer	46,284 16 10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Changes of Magistrates and Clerks of the Police Courts.
B.—The Increase granted to certain Ranks of the Force.
C.—The full supply not being required, in consequence of Vacancies in the Force.
D.—The purchase of four Horses to replace an equal number cast, and the increased cost of Shoeing, &c.
E.—The absolute requirements of the Service.
F.—The Contingent requirements of the Service; otherwise the variable nature of the Law business.
G.—The absolute requirements of the Service.
H.—The payment in May 1872 of 670 *l.*, arrears of Pension due to Thomas Field, Ex-Collector, for 8¾ years to 29 February 1872; and the New Pensions, &c., granted during the year, including 350 *l.* to Mr. Pemberton, Chief Clerk, retired from the Northern Police Court.

The Surplus of 386 *l.* 12 *s.* 1 *d.*, shown on the Account of the Vote for "Dublin Metropolitan Police," for the year ended 31st March 1872, has been "surrendered."

Metropolitan Police Office, Dublin Castle,
26 June 1873.

Francis W. Hinds,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
J. W. Soady, Inspector.

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VOTE 30.

DUBLIN METROPOLITAN POLICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

UNDER the following Sub-Heads the Expenditure has exceeded the Grant by the sums undermentioned, viz.—

	£.	s.	d.
B.—Pay, Extra Pay, &c. of the Force - - -	1,092	17	10
D.—Purchase of Horses, &c. - - - - -	116	5	2
E.—Forage - - - - - - - - -	93	12	10
G.—Incidental Expenses - - - - - -	145	-	10
H.—Pensions - - - - - - - - -	1,227	11	5

There is, as stated in the Account, a Net Deficit amounting to 1,943 *l.* 2 *s.* 10 *d.*, for which a Vote will be required.

	£.	s.	d.
Grant - - - - - - - - - -	100,823	-	-
Expenditure - - - - - - - - -	102,766	2	10
Net Deficit - - - £.	1,943	2	10

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 31.

CONSTABULARY OF IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for CONSTABULARY of IRELAND, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
Superintending Officers:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	10,319 – –	10,324 10 3	– – –	5 10 3
B.—Allowances	1,272 – –	1,065 9 2	206 10 10	—
Constabulary:				
C.—Pay	570,675 – –	555,561 7 1	15,113 12 11	—
D.—Extra Pay and Allowances	50,553 – –	51,343 10 –	– – –	790 10 –
E.—Clothing	41,580 – –	39,216 17 1	2,363 2 11	—
F.—Arms and Ammunition	974 – –	2,337 13 9	– – –	1,363 13 9
G.—Accoutrements and Saddlery	707 – –	230 16 3	476 3 9	—
H.—Purchase of Horses	1,650 – –	1,033 18 6	616 1 6	—
I.—Forage	22,990 – –	22,179 1 11	810 18 1	—
K.—Rent of Barracks	31,289 – –	31,357 15 2	– – –	68 15 2
L.—Barrack Furniture	1,884 – –	3,642 17 11	– – –	1,758 17 11
M.—Fuel and Light	8,125 – –	8,488 18 6	– – –	363 18 6
N.—Postage	4,900 – –	2,722 7 10	2,177 12 2	—
O.—Escort of Convicts	800 – –	666 18 9	133 1 3	—
P.—Incidental Expenses	4,350 – –	4,145 1 4	204 18 8	—
Q.—Pensions and Gratuities	126,571 – –	122,537 19 3	4,033 – 9	—
£.	878,639 – –	856,855 2 9	26,135 2 10	4,351 5 7
Deduct Deficit			4,351 5 7	
Net Surplus to be surrendered £.			21,783 17 3	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	39,000 – –
Amount of Extra Receipts realised in the Year 1872-73, and paid over to Exchequer	39,718 17 11

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Changes in Establishment and arrears of increase to Writer.
B.—Variable nature of service.
C.—Vacancies in the force.
D.—Increased rate of Allowances granted.
E.—Same as C.
F.—Supplies of previous year paid for in this year.
G.—Supplies of 1872-73 not all paid for within the year.
H.—The number required was less than anticipated.
I.—The number of Horses, public and private, was below the full strength.
K.—Arrears unpaid discharged this year.
L.—Same as F.
M.—Increase of Allowance granted.
N.—Decrease in rate of Postage, the effect of which could not be forecast when the Estimate was prepared.
O.—Decrease of the duty performed, which is variable.
P.—Variable nature of the service.
Q.—Arrears (on Pensions paid in Colonies), deaths, and new Pensions less than anticipated.

The Surplus of 35,453 *l.* 7 *s.* 10 *d.*, shown on Account of the Vote "Constabulary of Ireland," for the year ended 31 March 1872, has been surrendered.

Royal Irish Constabulary Office, Dublin Castle,
28 November 1873.

J. Stewart Wood,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
J. W. Soady, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

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VOTE 31.

CONSTABULARY OF IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure charged against Sub-heads A., D., F., K., L., and M., has exceeded the Estimates by the following sums; viz.—

	£.	s.	d.
A.—Superintending Officers' Salaries	5	10	3
D.—Extra Pay and Allowances	940	10	–
F.—Arms and Ammunition	1,363	13	9
K.—Rent of Barracks	68	15	2
L. Barrack Furniture	1,758	17	11
M.—Fuel and Light	363	18	6

Sub-head D.—"Extra Pay and Allowances."

2. The amount assigned in the Estimates for this Service was 50,403 *l.*, and not 50,553 *l.* The excess of expenditure under this Sub-head should consequently be 940 *l.* 10 *s.*, instead of 790 *l.* 10 *s.*, as shown in the Account.

Sub-head P.—Incidental Expenses."

3. The amount assigned in the Estimates for this Service was 4,500 *l.*, and not 4,350 *l.* The expenditure having been erroneously diminished by a sum of 4 *s.* 9 *d.* in respect of a re-credit of a payment which occurred in the year 1873–74, should be 4,145 *l.* 6 *s.* 1 *d.*, instead of 4,145 *l.* 1 *s.* 4 *d*; and the surplus under this Sub-head should therefore be 354 *l.* 13 *s.* 11 *d.*, instead of 204 *l.* 18 *s.* 8 *d.*, as stated in the Account.

Sub-head Q.—"Pensions and Gratuities."

4. Under this Sub-head is included an over-payment of 3 *s.* 6 *d.*, admitted by the Accountant. The surplus should consequently be 4,033 *l.* 4 *s.* 3 *d.*, and not 4,033 *l.* 0 *s.* 9 *d.*, as shown in the Account.

5. Deducting the over-payment referred to in the preceding paragraph, and adding the sum referred to in paragraph 3, the total expenditure on the Vote, as shown in the Account, is increased to 856,855 *l.* 4 *s.*, and the amount to be surrendered to the Exchequer is 21,783 *l.* 16 *s.*, instead of 21,783 *l.* 17 *s.* 3 *d.*, as shown in the Appropriation Account, which should accordingly stand as follows:—

	£.	s.	d.
Grant	878,639	–	–
Expenditure	856,855	4	–
Net Surplus	£. 21,783	16	–

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 32.

GOVERNMENT PRISONS AND DEPARTMENT OF THE REGISTRAR OF HABITUAL CRIMINALS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for GOVERNMENT PRISONS and DEPARTMENT of the REGISTRAR of HABITUAL CRIMINALS, IRELAND, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
Superintendence and Inspection:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - } Office of Directors of	3,435 – –	3,284 8 6	150 11 6	—
B.—Travelling Expenses } Prisons - - -	170 – –	131 4 8	38 15 4	—
C.—Incidental Expenses }	34 – –	33 16 1	– 3 11	—
D.—Salaries - - - - } Office of Registrar of	250 – –	233 – –	17 – –	—
E.—Incidental Expenses } Habitual Criminals -	20 – –	7 – 3	12 19 9	—
Convict Prisons, &c.:				
F.—Salaries and Wages - - - - - -	14,176 – –	13,316 17 11	859 2 1	—
G.—Rations for Officers, and Allowances in lieu of Rations and Quarters - - - - -	1,942 – –	1,672 10 4	269 9 8	—
H.—Uniforms for Officers - - - - -	947 – –	901 1 2	45 18 10	—
I.—Victualling for Convicts - - - - -	12,780 – –	11,178 2 5	1,601 17 7	—
J.—Clothing for Convicts - - - - -	3,320 – –	3,162 7 4	157 12 8	—
K.—Bedding for Convicts - - - - -	361 – –	346 10 5	14 9 7	—
L.—Medicines, Surgical Instruments, &c. - -	305 – –	342 18 10	- -	37 18 10
M.—Gratuities to Convicts - - - - -	2,110 – –	2,014 7 8	95 12 4	—
N.—Kitchen Utensils, Crockery, &c. - - -	60 – –	40 9 10	19 10 2	—
O.—Soap, Scouring and Cleaning Articles - -	630 – –	485 4 7	144 15 5	—
P.—Escort and Conveyance of Convicts - - -	180 – –	144 2 6	35 17 6	—
Q.—Maintenance of Convicts in Refuges - -	1,350 – –	1,003 8 6	346 11 6	—
R.—Maintenance of Children of Convict Parentage	280 – –	157 15 9	122 4 3	—
S.—Incidental Expenses - - - - - -	650 – –	557 17 1	92 2 11	—
T.—Manufacturing Department - - - - -	- -	- -	} *See* Note at foot.	—
U.—Farm and Garden - - - - - -	- -	- -		
£.	43,000 – –	39,013 3 10	4,024 15 –	37 18 10
Deduct Deficit - - - - - - - - -			37 18 10	
Net Surplus to be surrendered - - £.			3,986 16 2	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - -	2,000 – –
Amount of Extra Receipts realised in the Year 1872-73, and paid over to Exchequer	2,145 2 4 (*a*)

(*a*) Including 2,022 *l.* 10 *s.* 10 *d.*, the excess of Receipts on Manufacturing Department and Farm and Garden, below.

Note—

	Receipts.	Payments.	Excess of Receipts to be paid to the Exchequer.
	£. s. d.	£. s. d.	£. s. d.
Manufacturing Department - - - - -	6,262 10 1	4,804 9 7	1,458 – 6
Farm and Garden - - - - - -	1,672 10 –	1,107 19 8	564 10 4
£.	7,935 – 1	5,912 9 3	2,022 10 10

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VOTE 32.—GOVERNMENT PRISONS AND DEPARTMENT OF THE REGISTRAR OF HABITUAL CRIMINALS, IRELAND—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Surplus was caused by vacancies on the office Staff.

B.—The travelling was less than had been estimated.

C.—These expenses being uncertain, could not be estimated more closely.

D.—This Surplus was caused by a vacancy in the office of Registrar of Habitual Criminals.

E.—These expenses being uncertain, could not be closely estimated.

F. G. H.—Vacancies occurring on the Staffs of the Prisons, and unavoidable delays in filling them up, mainly caused the Surplus under each of these Sub-heads.

I. J. K.—The Surplus under each of these Sub-heads is accounted for by the number of convicts in custody during the year, having been less than had been anticipated.

L.—The Excess of Expenditure under this Sub-head was caused by payments for special medical attendance; the sanction of the Treasury was obtained for defraying the Excess out of the Surplus on other Sub-heads.

M. N. O. P.—The expenses under these Sub-heads being liable to vary, could not have been closely estimated.

Q. R.—The number of convicts sent to refuges and of children at nurse, was less than had been estimated.

S.—These expenses being uncertain, could not be closely estimated.

T. U.—No sum was voted for these Sub-heads. *See* Note at foot on other side.

The Surplus of 7,477 *l.* 2 *s.* 3 *d.*, shown on the Account of the Vote for "Government Prisons and Department of the Registrar of Habitual Criminals," Ireland, for the year ended 31st March 1872, has been surrendered.

William Lamb,
Secretary, &c.

J. Barlow, Director of Convict Prisons,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady, Inspector.

Wm. Dunbar.
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 32.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Grant did not include any sums for the Manufacturing Department and Farm and Garden. The profits of these services, amounting together to 2,022 *l.* 10 *s.* 10 *d.*, have been paid to the Exchequer.

2. There is, as stated in the Account, a Net Surplus amounting to 3,986 *l.* 16 *s.* 2 *d.*, which will have to be surrendered to the Exchequer.

	£.	*s.*	*d.*
Grant - - - - - - - - -	43,000	–	–
Expenditure - - - - - - - -	39,013	3	10
Net Surplus - - -	£. 3,986	16	2

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 33.

COUNTY PRISONS (IRELAND).

ACCOUNT of the Sum Expended, compared with the Sum Granted, for COUNTY PRISONS (IRELAND), in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	More than Granted.
County and Borough Prisons:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Maintenance of Prisoners in County and Borough Gaols	7,500 – –	5,184 3 7	2,315 16 5	—
Reformatories and Industrial Schools:				
B.—Salaries, Inspector's Office	462 – –	449 17 9	12 2 3	—
C.—Travelling Expenses, Inspector's Office	150 – –	178 14 7	- -	28 14 7
D.—Incidental Expenses, Inspector's Office	50 – –	20 11 5	29 8 7	—
E.—Maintenance of Juvenile Offenders	14,943 – –	16,137 11 2	- -	1,194 11 2
F.—Maintenance of Industrial Schools	37,750 – –	37,479 8 5	270 11 7	—
£.	60,855 – –	59,450 6 11	2,627 18 10	1,223 5 9
Deduct Deficit			1,223 5 9	
Net Surplus to be surrendered £.			1,404 13 1	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	450 – –
Amount of Extra Receipts realised in the Year 1872-3, and paid over to Exchequer	598 13 –

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Inspector General of Prisons report that this Saving is caused by the Accounts for the quarters ending 30th September and 31st December 1872 respectively not having been passed, owing to the illness of the Clerk whose duty it was to check them.

B.—Absence of the writer through illness; fractions, &c.

C. and D.—Approximate Estimates. The Lords Commissioners of Her Majesty's Treasury, by letter dated 8th July 1873, No. 10,125, have authorised the deficiency on Sub-head C. being met out of Savings on other Sub-heads of the Vote.

E.—The Lords Commissioners of Her Majesty's Treasury have authorised the deficiency being met out of the Savings on Sub-head A., date of letter 6th February 1873, No. 1990. The Expenditure is the total amount of the Accounts furnished by the Inspector of Reformatories and Industrial Schools.

F.—Over-estimated.

A Grant has been taken for 1,537*l.* 7*s.* 9*d.*, the Deficit shown on the Account of the Vote "County Prisons, Ireland, for the year ended 31st March 1872.

Dublin Castle, 3 October 1873. *Hartington.*

Thomas H. Taylor,
Clerk in charge of Account.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

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VOTE 33.

COUNTY PRISONS (IRELAND).

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THERE is, as stated in the Account, a Net Surplus on the Grant of 1,404 *l.* 13 *s.* 1 *d.*, which will have to be surrendered to the Exchequer.

	£.	*s.*	*d.*
Grant	60,855	–	–
Expenditure	59,450	6	11
Net Surplus	£. 1,404	13	1

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 34.

DUNDRUM CRIMINAL LUNATIC ASYLUM, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the DUNDRUM CRIMINAL LUNATIC ASYLUM, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - - -	1,556 - -	1,428 16 10	127 3 2	—
B.—Victualling and Rations - - - - -	2,634 - -	2,611 4 4	22 15 8	—
C.—Clothing Patients, and Uniforms - - -	654 - -	563 13 9	90 6 3	—
D.—Medicines and Surgical Instruments - -	45 - -	39 14 -	5 6 -	—
E.—Escort and Conveyance of Patients - -	20 - -	31 4 1	- - -	11 4 1
F.—Farm and Garden - - - - - - -	440 - -	508 14 3	- - -	68 14 3
G.—Incidental Expenses - - - - - -	224 - -	228 5 4	- - -	4 5 4
£.	5,573 - -	5,411 12 7	245 11 1	84 3 8
Deduct Deficit - - - - - - - - - -			84 3 8	
Net Surplus to be surrendered - - - £.			161 7 5	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - -	153 6 2
Amount of Extra Receipts realised in the Year 1872–73, and paid over to Exchequer -	153 6 2

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Expended no more.

B.—Expended no more.

C.—Expended no more.

D.—Expended no more.

E.—The excess is due to the unusual number of patients whose sentences had expired, having been transferred to their several district asylums.

F.—A number of cows which had ceased to give milk had to be sold and new milch cows purchased. The apparent excess of expenditure over Vote is 68 *l.* 14 *s.* 3 *d.*, but the Exchequer Extra Receipts, which were derived principally from the farm, amounted to 153 *l.* 6 *s.* 2 *d.*, so that the sum voted under this Sub-head was only technically exceeded. Other minor causes contributed to render the financial year an expensive one under this Sub-head.

G.—It is always difficult to estimate the probable amount of expenditure under the head of Incidental Expenses, but as a general rule, the expenditure has been under the sum voted.

James Matthews,
Clerk of the Asylum, Clerk in charge of the Accounts.
25 August 1873.

Frederick MacCabe, M.D.,
Resident Physician and Governor, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
J. W. Soady, Inspector.

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VOTE 34.

DUNDRUM CRIMINAL LUNATIC ASYLUM, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER the following Sub-Heads the Expenditure has exceeded the Estimates by the Sums undermentioned, viz:—

	£.	s.	d.
E.—Escort and conveyance of Patients	11	4	1
F.—Farm and Garden	68	14	3
D.—Incidental Expenses	4	5	4

2. There is, as stated in the Account, a Net Surplus on the Grant amounting to 161 *l.* 7 *s.* 5 *d.*, which will have to be surrendered to the Exchequer.

	£.	s.	d.
Grant	5,573	–	–
Expenditure	5,411	12	7
Net Surplus	£. 161	7	5

3. The Accountant has stated the Estimated Amount of Extra Receipts to have been the same as the amount realised, namely, 153 *l.* 6 *s.* 2 *d.*; but the Estimates do not contain any sum in respect of Extra Receipts.

4. The Surplus on the Vote for the year 1871-72, amounting to 591 *l.* 16 *s.* 10 *d.*, has been surrendered to the Exchequer, though the Accountant has omitted to notice such surrender on the Appropriation Account.

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 35.

FOUR COURTS, MARSHALSEA (IRELAND).

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the FOUR COURTS, MARSHALSEA, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	1,918 – –	1,909 12 3	8 7 9	—
B.—Uniform Clothing	40 – –	42 18 –	– –	2 18 –
C.—Victualling	260 – –	244 6 1	15 13 11	—
D.—Soap, Scouring, &c.	40 – –	23 16 4	16 3 8	—
E.—Medicine, &c.	40 – –	26 2 2	13 17 10	—
F.—Incidental Expenses	62 – –	89 19 2	– –	27 19 2
£.	2,360 – –	2,336 14 –	54 3 2	30 17 2
Deduct Deficit			30 17 2	
Net Surplus to be surrendered £.			23 6 –	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	250 – –
Amount of Extra Receipts realised in the Year ending 31st March 1873, 226 *l.* 9 *s.* 0 *d.*; Amount paid over to Exchequer	235 – –

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—In consequence of reduction of a servant.

B.—Year for outside coats.

C., D., E., F.—As the number of prisoners increase or decrease, so will these items vary.

The Surplus of 85 *l.* 12 *s.* 3 *d.*, shown on Account of the Vote for year ended 31st March 1872, has been surrendered.

Dated, 4 December 1873.

John F. Teeling,
Local Inspector and Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
J. W. Soady, Inspector.

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 35.

FOUR COURTS, MARSHALSEA (IRELAND).

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THIS Account, pursuant to the 22nd section of the "Exchequer and Audit Departments Act 1866," should have been rendered on or before the 30th November last; it was not delivered till the 6th December.

2. The Expenditure on Sub-heads B. and F. has exceeded the amounts included in the Estimates by the following sums, viz.:—

	£.	s.	d.
B.—Uniform Clothing - - - - - - - -	2	18	-
F.—Incidental Expenses (erroneously stated by the Accountant as 27 *l.* 19 *s.* 2 *d.*, *see* par. 4 of this Report) - - - - - - - - -	17	7	2

Sub-Head A.—Salaries.

3. The amount assigned for this service in the Estimates was 1,910 *l.* and not 1,918 *l.*, as stated in the Account. To the Expenditure under this Sub-Head should be added a sum of 4 *s.*, which the Accountant has omitted to transfer, as requested, from Sub-Head F., Incidental Expenses, against which it was erroneously charged. The Surplus on this Sub-Head should be 3 *s.* 9 *d.*, instead of 8 *l.* 7 *s.* 9 *d.*, as shown in the Appropriation Account.

Sub-Head F.—Incidental Expenses.

4. The amount provided for this service in the Estimates was 70 *l.*, and not 62 *l.*, as stated in the Account.

There is erroneously included in the Expenditure a sum of 2 *l.* 8 *s.* which had been re-credited to the Vote during the year. Deducting this sum, and the sum of 4 *s.* referred to in the preceding paragraph, the Expenditure under this Sub-Head will be 87 *l.* 7 *s.* 2 *d.*, instead of 89 *l.* 19 *s.* 2 *d.*; and the deficit, 17 *l.* 7 *s.* 2 *d.*, instead of 27 *l.* 19 *s.* 2 *d.*, as stated in the Account.

5. Deducting the sum of 2 *l.* 8 *s*, referred to in the preceding paragraph, the Expenditure against the grant will be 2,334 *l.* 6 *s.*, instead of 2,336 *l.* 14 *s.*, and the Net Surplus to be surrendered to the Exchequer, 25 *l.* 14 *s.* and not 23 *l.* 6 *s.*, as shown in the Appropriation Account, which should accordingly stand as follows:—

	£.	s.	d.
Grant - - - - - - - - -	2,360	-	-
Expenditure - - - - - - - -	2,334	6	-
Net Surplus - - -	£. 25	14	-

Extra Receipts.

6. The amount of Extra Receipts realized in the year was 235 *l.* 13 *s.* 7 *d.*, instead of 226 *l.* 9 *s.*, as shown at foot of the Account.

Though, as stated in my Report on the Account of the Grant for the year 1871–72, the Accountant has been informed by a letter from this Department that "Extra Receipts should not be paid to the Exchequer less frequently than once a quarter," it nevertheless appears that, notwithstanding he had received in each quarter sums varying in amounts above 50 *l.* or 60 *l.*, it was not till the last quarter of the year that of the above total amount realised 195 *l.* 7 *s.* was paid to the Exchequer. By a further payment of 35 *l.*, made so late as November last, the payments in respect of Extra Receipts realised amounted to 230 *l.* 7*s.*, thus leaving a sum of 5 *l.* 6 *s.* 7 *d.* still remaining to be paid to the Exchequer in respect of the year 1872–73.

Surplus on the Vote for the Year ended 31st March 1872.

7. The amount surrendered was 138 *l.* 4 *s.* 8 *d.*, in accordance with the Report of the Committee of Public Accounts, although the Accountant states it to have been only 85 *l.* 12 *s.* 3 *d.*, the Surplus shown on his Appropriation Account, 1871-72.

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 36.

MISCELLANEOUS LEGAL CHARGES (IRELAND).

ACCOUNT of the Sum Expended, compared with the Sum Granted, for MISCELLANEOUS LEGAL CHARGES (IRELAND), in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Revising Barristers	420 – –	420 – –	—	—
B.—Process Servers, Civil Bill Courts	8,300 – –	10,237 – –	-	1,937 – –
MAGISTRATES:				
C.—Salaries	29,700 – –	29,047 3 6	652 16 6	—
D.—Extra Pay and Travelling Expenses	6,811 – –	5,465 17 10	1,345 2 2	—
E.—Allowances	12,189 – –	11,553 11 4	635 8 8	—
£.	57,420 – –	56,723 12 8	2,633 7 4	1,937 – –
Deduct Deficit			1,937 – –	
Net Surplus to be surrendered £.			696 7 4	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—£. 10,237 is the Total of the Accounts of Payments made by the Officers of the Inland Revenue as furnished by the Board.—Treasury Letter of 12th February 1873, No. 22,614, authorises the deficiency being met out of the Savings on the other Sub-heads of the Vote.

C.—Vacancies.

D.—Variable. It will be seen on reference to the Estimate for this year that the amount provided for this and the following Sub-head was less by 2,000*l.* than in the preceding year.

E.—Vacancies; and some Magistrates not having drawn Forage Allowance.

The Surplus of 152*l.* 10*s.*, shown on account of the Vote "Miscellaneous Legal Charges (Ireland)," for the year ended 31st March 1872, has been surrendered.

Dublin Castle, 3 October 1873.

Hartington,

Thomas H. Taylor,
Clerk in Charge of Account.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
J. W. Soady, Inspector.

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VOTE 36.

MISCELLANEOUS LEGAL CHARGES (IRELAND).

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THERE is a Net Surplus to be surrendered to the Exchequer of 696 *l.* 7 *s.* 4 *d.*, as stated in the Account.

	£.	*s.*	*d.*
Grant	57,420	–	–
Expenditure	56,723	12	8
Net Surplus	£. 696	7	4

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CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

IN the course of the Examination of the Services under this Class of the Votes for 1872-73, 776 questions have been raised, of which 162 caused alterations in the Accounts, 471 the production of authorities, either for Appointments or for Expenditure, and the remaining 143 elicited explanations which were either wholly satisfactory, or appeared to me to be admissible under the peculiar circumstances of the case.

The following Statement will show how far the Expenditure in respect of the Grant for the Services in Class III. has fallen short of, or exeeeded, the Grants for the Year 1872-73.

It will be seen that the Net Surplus on all the Votes of this Class amounts to 122,581 *l.* 13 *s.* 2 *d.*

STATEMENT.

No. of Vote.	SERVICE.	Grant.	Expenditure.	EXPENDED.		Extra Receipts payable to the Exchequer.	
				Less than Granted.	More than Granted.	Estimated.	Realized.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	Law Charges, England	49,255	43,435 12 3	5,819 7 9	- -	3,500 - -	3,846 1 6
2	Criminal Prosecutions, Sheriffs' Expenses, &c.	200,123	164,473 3 -	35,649 17 -	- -	20 - -	23 17 -
3	Court of Chancery, England	175,299	172,000 12 7	3,298 7 5	- -	32,000 - -	35,409 14 7
4	Common Law Courts, England	61,616	60,925 1 5	690 18 7	- -	1,750 - -	3,858 16 4
5	London Bankruptcy Court	39,068	39,023 1 1	44 18 11	- -	3,000 - -	9,616 - 1
6	County Courts	432,954	431,476 15 4	1,477 4 8	- -	356,000 - -	355,153 7 1
7	Courts of Probate and Divorce	92,460	89,429 7 11	3,030 12 1	—	—	—
	Admiralty Court Registry	12,938	11,919 12 3	1,018 7 9	- -	- -	322 15 -
9	Land Registry Office	5,320	5,325 9 -	4 11 -	- -	6 - -	5 16 3
10	Police Courts, London and Sheerness	13,867	13,616 9 7	250 10 5	- -	16,800 - -	16,394 11 5
11	Metropolitan Police	223,734	224,316 5 3	- -	582 5 3	—	—
12	Police—Counties and Boroughs, Great Britain	326,000	326,077 13 5	- -	77 13 5	—	—
13	Convict Establishments in England and the Colonies	448,645	424,258 18 3	24,386 1 9	- -	5,500 - -	11,804 1 5
14	County Prisons and Reformatories, &c., Great Britain	342,220	307,730 1 10	34,489 18 2	- -	9,000 - -	11,594 11 7
15	Broadmoor Criminal Lunatic Asylum, England	29,545	29,525 1 4	19 18 8	- -	3,600 - -	5,304 3 6
16	Miscellaneous Legal Charges, England	18,580	18,580 16 -	- -	- 16 -	—	—
17	Criminal Proceedings, Scotland	71,108	71,003 15 2	104 4 10	- -	- -	1 5 7
18	Courts of Law and Justice, Scotland	56,371	57,879 18 2	- -	1,508 18 2	17,500 - -	17,223 - 11
19	Register House Departments, Edinburgh	30,074	30,884 14 9	- -	810 14 9	450 - -	456 17 10
20	Prisons, Scotland	23,700	23,847 7 6	- -	147 7 6	2,630 - -	5,088 10 11

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Civil Service Estimates—Class III.—*continued.*

No. of Vote.	SERVICE.	Grant.	Expenditure.	EXPENDED. Less than Granted.	EXPENDED. More than Granted.	Extra Receipts payable to the Exchequer. Estimated.	Extra Receipts payable to the Exchequer. Realized.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
21	Law Charges and Criminal Prosecutions, Ireland	77,911	89,823 12 7	- -	11,912 12 7	—	—
22	Court of Chancery, Ireland	44,775	43,990 10 7	784 9 5	—	—	—
23	Common Law Courts, Ireland	28,112	28,639 17 5	- -	527 17 5	—	41 11 9
24	Court of Bankruptcy and Insolvency, Ireland	8,600	7,977 18 2	622 1 10	—	—	—
25	Landed Estates Court, Ireland	12,216	12,021 11 4	194 8 8	- -	4,300 - -	4,450 5 4
26	Court of Probate, Ireland	11,643	11,615 7 1	27 12 11	—	—	—
27	Admiralty Court Registry, Ireland	2,060	2,014 8 11	45 11 1	—	—	—
28	Registry of Deeds, Ireland	15,740	15,610 1 3	129 18 9	—	—	—
29	Registry of Judgments, Ireland	3,027	3,081 14 7	- -	54 14 7	—	—
30	Dublin Metropolitan Police	100,823	102,766 2 10	- -	1,943 2 10	43,000 - -	46,284 16 10
31	Constabulary of Ireland	878,639	856,855 4 -	21,783 16 -	- -	39,000 - -	39,718 17 11
32	Government Prisons, and Department of the Registrar of Habitual Criminals, Ireland	43,000	39,013 3 10	3,986 16 2	- -	2,000 - -	2,145 2 4
33	County Prisons, Ireland	60,855	59,450 6 11	1,404 13 1	- -	450 - -	598 13 -
34	Dundrum Criminal Lunatic Asylum, Ireland	5,573	5,411 12 7	161 7 5	- -	- -	153 6 2
35	Four Courts Marshalsea, Dublin	2,360	2,334 6 -	25 14 -	- -	250 - -	235 13 7
36	Miscellaneous Legal Charges, Ireland	57,420	56,723 12 8	696 7 4	—	—	—
	Total £.	4,005,641	3,883,059 6 10	140,147 15 8	17,566 2 6	540,756 - -	569,731 17 11
			Net Surplus	£. 122,581. 13. 2.		More than Estimated	£. 28,975. 17. 11.

Wm. Dunbar,
Comptroller General of the Receipt and Issue of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Exchequer and Audit Department,
15 January 1874.

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CIVIL SERVICE ACCOUNTS, 1872–73.

CLASS IV.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE ESTIMATES, CLASS IV., for the Year ended the 31st of March 1873; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

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CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 1.

PUBLIC EDUCATION, GREAT BRITAIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for PUBLIC EDUCATION, GREAT BRITAIN, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
ADMINISTRATION.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Office in London, Salaries - - -	32,774 - -	32,077 5 4	696 14 8	—
B.— „ Extra Copying - -	7,000 - -	5,137 9 6	1,862 10 6	—
C.— „ Incidental Expenses -	550 - -	591 19 7	- -	41 19 7
D.—Inspection, Salaries - - - - - -	51,138 - -	48,173 7 -	2,964 13 -	—
E.— „ Travelling Allowances - -	33,460 - -	31,428 12 1	2,031 7 11	—
ELEMENTARY SCHOOLS.				
F.—In Augmentation of the Salaries of Certificated Masters and Mistresses, Stipends to Pupil Teachers, and Gratuities to their Instructors; Stipends to Assistant Teachers, &c. (Scotland) - - - - - -	114,520 - -	108,757 2 8	5,762 17 4	—
G.—Poundage on Post Office Orders - -	550 - -	562 17 5	- -	12 17 5
H.—Unexpired Pensions, Great Britain - -	485 - -	517 1 8	- -	32 1 8
I.—Annual Grants for Day and Evening Scholars, England and Wales - -	1,006,083 - -	848,319 - 5	157,763 19 7	—
K.—Building and Furnishing of School Premises, Great Britain - - - - -	160,000 - -	111,834 1 2	48,165 18 10	—
NORMAL SCHOOLS.				
L.—Annual Grants to Training Colleges - -	104,000 - -	104,963 4 8	- -	963 4 8
M.—Organization of Districts, &c., under Act 33 & 34 Vict. c. 75. - - - - -	41,000 - -	19,230 13 10	21,769 6 2	—
Education Boards, Scotland, 35 & 36 Vict. c. 62 - - -		1,485 10 6	- - -	1,485 10 6
£.	1,551,560 - -	1,313,078 5 10	241,017 8 -	2,535 13 10
Deduct Deficit - - - - -			2,535 13 10	
Net Surplus to be surrendered - £.			238,481 14 2	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - - -	50 - -
Amount of Extra Receipts realised in the Year 1872–73, and paid over to the Exchequer -	16 1 6

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CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 1.—PUBLIC EDUCATION, GREAT BRITAIN—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Saving is due in part to the non-appointment of a Fourth Assistant Secretary, whose services, it was thought would be required during the year, and in part to the resignation of 14 Junior Assistant Clerks.
The Saving was lessened by the appointment, during the latter part of the year, of an additional number of Assistant Clerks of the 3rd Class, for whose salaries no provision was made in the Estimate.

B.—The appointment of the Assistant Clerks referred to under A., allowed of the employment of a less number of writers than had been estimated for, but the Saving is mainly due to the exercise of strict economy in the employment of writers.

C.—Under Treasury direction, parcels, which were formerly sent through the Post Office, are now conveyed by carrier, and the carriage paid by this Department in lieu of the Post Office.
The Excess was occasioned by a deficient Estimate under this item of the Sub-head.

D.—The Staff for Inspection of Schools, as sanctioned by the Treasury, was 92 Inspectors and 76 Inspectors' Assistants; of these, 85 Inspectors and 65 Assistants were at work when the Estimate was prepared, and it was considered that the rapid increase in the number of Schools receiving Annual Grants, would necessitate the appointment of the full number of Inspectors and their Assistants early in the following year. It was, however, found possible to get through the work of Inspection without appointing more Inspectors until towards the close of the year, and without the appointment of any additional Inspectors' Assistants.
One Senior Inspector resigned in May 1872, whose vacancy was filled by an Officer at a lower rate of salary.

E.—This Estimate provides for a commuted Allowance of 250 *l.* per annum for each Inspector, of Lodging Allowance for his Assistant, and for the actual Cost of Travelling.
The Saving is due to the causes stated under Sub-head D.

F.—This Saving is more apparent than real, being due not to any falling off in the Number of Teachers and Pupil Teachers to be paid, but to an unavoidable arrear in making the payments to Scotland at the close of the financial year.
If the payments had been made more closely up to date the Saving would have been about 1,000 *l.*

G.—Under-estimated.

H.—Pensions are paid at the same time as the Grant to the School in which the Pensioner formerly served.
The date of payment is therefore dependent upon, 1. Inspection of the School; 2. Payment of its Grant.
Three pensioners remained unpaid at the end of 1871-72, and were paid in the following year, but the Excess caused thereby was reduced by the lapse of a Pension, and by a Pension remaining unpaid at the closing of the year.

I.—This Estimate is based, mainly, upon the results of Inspection, and each year of Inspection is closed on the 31st August, in order to allow time for the tabulation of its results.
The Code of 1871 introduced considerable changes, both in the conditions of Grant and in the Grants offered, but schools were not inspected under the terms of that Code until the month of May 1871, and the results of Inspection therefore included at the time when the Estimates were framed (December 1871) only four months' experience of its working, viz., to 31st August 1871.

In addition to the changes effected by the New Code, the following points had to be taken into consideration:

(1.) That the compulsory clauses of the Education Act, 1870, had been adopted by the School Board for London, and by most of the School Boards in large districts.

(2.) That the Act of 1870, whilst it afforded the means of supplying such additional School Accommodation as the country required, tended at the same time largely to increase the number of children in attendance in existing Schools.

(3.) That the supply of additional School Accommodation had been rapidly proceeded with since the passing of the Act, and would be still more actively continued during the then forthcoming year.

(4.) That, having more experience in the requirements of the New Code, and more time to prepare the children to meet them, Managers of Schools would be better able to meet its conditions than during the first few months of its operation.

The data for determining the effect to be given to these considerations in framing an Estimate of the probable average number of children in attendance during the financial year 1872-73, and of the rate at which such children would earn Grants, were (as I have shown) incomplete and insufficient, and the result is that the calculations then made gave greater weight to these points than should have been accorded to them.

The estimated number of children in Day Schools to be paid during the year ending 31st March 1873 was - - - - - - - - - - - - - - - -	1,592,100
The actual number upon whom payments were made during that year, was - - - -	1,392,939

The rate actually earned under the New Code (1871) upon the average number of children in attendance in day schools, paid during the first six months of the year 1871-72, was 11 *s.* 9¾ *d.*, but it was calculated that the rate of earnings on the average number of children in attendance in 1872-73, would rise to 12 *s.* 2 *d.*; it reached 11 *s.* 11 *d.*, being an increase of 5¼ *d.* over the rate earned in the previous financial year.

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CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 1.—PUBLIC EDUCATION, GREAT BRITAIN—*continued.*

Evening schools were paid (for the first time) in 1872–73 under the conditions of the New Code of 1871.

It was anticipated that the conditions of the New Code would, at least for a time, check the rate of increase in the number of scholars in attendance; but it was impossible to foresee the extent to which it might operate, and the number for 1872–73 was accordingly fixed at the number reached in the year of inspection to 31st August 1871, viz., 83,457.

The year of inspection, to 31st August 1872, showed a decrease to 66,368, and the number upon whom grants were paid in 1872–73, a further decrease to 51,138.

The rate of grant per evening scholar was estimated, under the increased rate of the New Code, at 9 *s.*; it reached 7 *s.* 3¾ *d.*, being an increase of 8¾ *d.* over the rate of the previous year, when grants were made under the terms of the Revised Code.

K.—The grants for building, enlarging, or improving schools, awarded in the year 1871, amounted to 138,278 *l.*, of which only 9,887 *l.* were paid within the year; the grants remaining unpaid, and of which payment might be claimed before the 31st March 1873, in addition to those awarded within the same period (*i. e.*, between 1st January 1872 and 31st March 1873), amounted to 134,826 *l.*

The Department is dependent upon the promoters (within certain assigned limits, viz., 18 months for building new schools, and nine months for enlarging or improving schools), as to the number of claims it may be called upon to pay in a given year.

Looking to the fact that additional schools were urgently needed throughout the country, and that the promoters had had ample time to prepare their plans, and to obtain their quota of the necessary funds (under the 96th section of the Elementary Education Act, applications for Building Grants could not be entertained if made subsequently to the 31st December 1870), it was assumed that awards would not run their full course of nine or 18 months, but would be claimed within a short time after their announcement.

Acting upon this view, an addition was made to the known outstanding liabilities to meet claims upon awards issued subsequently to the 1st January 1872.

Not only have such claims fallen short of the awards, but several of the awards announced prior to the 1st January 1872 have been abandoned by the promoters, whilst a considerable number remained unpaid at the close of the financial year, 1872–73.

L.—Grants to Training Colleges are limited (*inter alia*) to 75 per cent. of their expenditure during the year for which the grant is paid. The deficiency under this head was caused, partly by the increased cost of living, and partly by the number of students in training being slightly in excess of the number estimated for.

M.—This saving is due, (1) to the employment of a less number of Inspectors of Returns than was estimated for; (2), to the publication of notices of the school supply of the country (Section 9 of the Elementary Education Act, 1870) being in a less forward state than was thought probable.

The preliminary inspection into the educational supply of the country was not completed until May 1872, a later date than had been anticipated, and the publication of notices, which had to be delayed until after that date, was found not to proceed as rapidly as had been expected.

EDUCATION BOARD (SCOTLAND).

This Board was formed under Section 3 of the Scotch Education Act, which did not become law till the 6th August 1872, and could not, therefore, be provided for when the Estimates for 1872-73 were framed.

The Surplus of 350,971 *l.* 3 *s.* 5 *d.*, shown upon the account of the Vote for "Public Education, Great Britain," for the year ended 31st March 1872, has been surrendered.

Education Department,
26 November 1873.

F. R. Sandford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

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VOTE 1.

PUBLIC EDUCATION, GREAT BRITAIN.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. A NEW Sub-head has been introduced in this Account since the Estimates were laid before Parliament, being for the "Education Board, Scotland, under the Act 35 & 36 Vict. c. 62."

2. There have been excesses of expenditure over the Estimate on the following Sub-heads, viz.:—

C. Office in London Incidental Expenses, 41 *l.* 19 *s.* 7 *d.*

G. Poundage on Post Office Orders, 12 *l.* 17 *s.* 5 *d.*

H. Unexpired Pensions, Great Britain, 32 *l.* 1 *s.* 8 *d.*

L. Annual Grants to Training Colleges (Normal Schools), 963 *l.* 4 *s.* 8 *d.*

3. Under the Sub-head Education Boards, Scotland, is included a payment of 20 *l.* to a temporary clerk employed by that Board, who had not obtained a Civil Service Certificate.

This payment was, no doubt, irregular, but having been made under a misconception of a Treasury letter, and the clerk's services having ceased, I have not thought it necessary to object to the sum as a charge against the Vote.

4. There is a Net Surplus, after deducting the expenditure of 1,485 *l.* 10 *s.* 6 *d.* referred to in the first paragraph of this Report, of 238,481 *l.* 14 *s.* 2 *d.*

	£.	*s.*	*d.*
Grant	1,551,560	–	–
Expenditure	1,313,078	5	10
Net Surplus	£. 238,481	14	2

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CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 2.

SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for SCIENCE and ART, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
A.—ADMINISTRATION of SCIENCE and ART DEPARTMENT:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1. Salaries of Staff	5,616 – –	5,599 – 1	16 19 11	—
B.—SCHOOLS of SCIENCE and ART:				
1. Science	28,000 – –	27,832 16 8	167 3 4	—
2. Naval Architecture	1,650 – –	1,058 18 –	591 2 –	—
3. Salaries of National Art Training School	1,800 – –	1,562 17 –	237 3 –	—
4. Maintenance of Students	2,800 – –	2,417 5 4	382 14 8	—
5. Schools for the Labouring Poor	9,750 – –	10,014 13 –	- -	264 13 –
6. Artizans attending Night Classes	14,000 – –	12,930 18 –	1,069 2 –	—
7. National Scholarships, &c.	1,500 – –	1,309 10 –	190 10 –	—
8. Local Secretaries	2,000 – –	1,126 11 1	873 8 11	—
9. Preparation of Papers, &c., for Examinations.	4,600 – –	4,327 – 7	272 19 5	—
10. Inspection and Examination	9,860 – –	9,857 19 4	2 – 8	—
11. Prizes	5,750 – –	5,900 17 7	- -	150 17 7
12. Scholarships	1,000 – –	898 10 –	101 10 –	—
13. Grants for Examples	4,450 – –	4,390 11 1	59 8 11	—
14. Building Grants	3,000 – –	875 – –	2,125 – –	—
C.—EXPENSES of PURCHASES, CIRCULATION, &c:				
1. Salaries	1,412 – –	1,330 18 3	81 1 9	—
2. Science Divisions	2,000 – –	1,111 13 3	888 6 9	—
3. Works of Art	8,500 – –	8,508 2 2	- -	8 2 2
4. Reproductions of Works of Art	2,100 – –	2,866 14 –	- -	766 14 –
5. Hire of Specimens	750 – –	326 17 10	423 2 2	—
6. Photographing Art Objects, &c.	1,600 – –	1,566 13 –	33 7 –	—
7. Specimens	250 – –	249 11 –	– 9 –	—
8. Exchange of Works	150 – –	93 18 –	56 2 –	—
9. Art Library	2,500 – –	2,487 10 –	12 10 –	—
10. Preparation, &c., of Catalogues	2,500 – –	2,206 10 7	293 9 5	—
11. Carriage and Materials, &c.	2,000 – –	1,995 12 6	4 7 6	—
D.—SOUTH KENSINGTON MUSEUM:				
1. Salaries	7,113 – –	7,663 7 2	- -	550 7 2
2. Occasional Professional Assistance	1,000 – –	450 4 –	549 16 –	—
3. Police	5,060 – –	5,443 7 –	- -	383 7 –
4. Furniture, Fittings, and Materials	5,750 – –	5,758 19 11	- -	8 19 11
5. Artizans, Cleaners, Labourers, &c.	7,040 – –	7,004 9 5	35 10 7	—
6. Heating and Lighting	9,000 – –	8,647 7 6	352 12 6	—
E.—SERVICES common to the SEVERAL DIVISIONS:				
1. Temporary Clerks, Assistant, &c.	5,000 – –	5,573 9 9	- -	573 9 9
2. Attendants and Messengers, &c.	10,400 – –	10,775 19 10	- -	375 19 10
3. Travelling	6,150 – –	6,468 12 9	- -	318 12 9
4. Incidental Expenses	1,500 – –	1,146 16 11	353 3 1	—
Carried forward £.	177,551 – –	171,779 2 7	9,173 – 7	3,401 3 2

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CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 2.—SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	177,551 – –	171,779 2 7	9,173 – 7	3,401 3 2
F.—BRANCH MUSEUM (BETHNAL GREEN):				
1. Salaries, &c. - - - - - - -	1,090 – –	1,265 13 –	- -	175 13 –
2. Travelling - - - - - - -	35 – –	82 – 2	- -	47 – 2
3. Incidents - - - - - - -	25 – –	32 1 3	- -	7 1 3
4. Police - - - - - - - -	850 – –	1,005 9 4	- -	155 9 4
5. Heating, Lighting, Cleaning, &c. - -	1,350 – –	525 9 2	824 10 10	—
6. Furniture and Fittings, Wages, Materials, &c.	1,150 – –	2,060 – –	- -	910 – –
7. House Rent - - - - - - -	- - -	81 15 –	- -	81 15 –
G.—SCHOOL of MINES, and the GEOLOGICAL MUSEUM, JERMYN STREET:				
1. Salaries and Wages - - - - - -	5,057 – –	4,792 6 8	264 13 4	—
2. Police - - - - - - - -	350 – –	392 12 10	- -	42 12 10
3. Purchase of Specimens, Models, Books, &c.	1,300 – –	1,210 9 2	89 10 10	—
4. Prizes and Scholarships - - - -	700 – –	631 12 –	68 8 –	—
5. Furniture, Fittings, &c. - - - -	300 – –	371 14 7	- -	71 14 7
6. Heating and Lighting - - - -	500 – –	378 9 8	121 10 4	—
7. Travelling - - - - - - -	100 – –	100 – –	—	—
8. Incidental Expenses - - - -	350 – –	308 17 6	41 2 6	—
H.—COLLEGE of CHEMISTRY:				
1. Furniture, Repairs, &c. - - - -	80 – –	84 15 –	- -	4 15 –
2. Heating and Lighting - - - -	150 – –	89 13 3	60 6 9	—
I.—EDINBURGH MUSEUM:				
1. Salaries and Wages - - - - -	2,109 – –	2,153 5 8	- -	44 5 8
2. Occasional Assistance - - - -	300 – –	321 12 2	- -	21 12 2
3. Police - - - - - - - -	400 – –	427 13 7	- -	27 13 7
4. Purchase of Specimens, Books, Reproductions, &c.	1,650 – –	1,791 3 6	- -	141 3 6
5. Fittings, Repairs, &c. - - - -	2,200 – –	2,331 17 5	- -	131 17 5
6. Heating and Lighting - - - -	1,370 – –	1,210 19 2	159 – 10	—
7. Travelling - - - - - - -	200 – –	163 15 5	36 4 7	—
8. Incidental Expenses - - - -	425 – –	277 3 2	147 16 10	—
J.—ROYAL DUBLIN SOCIETY:				
1. Salaries and Wages - - - - -	1,358 – –	1,356 14 3	1 5 9	—
2. Printing and Stationery - - - -	400 – –	401 11 2	- -	1 11 2
3. Incidental Expenses - - - -	460 – –	458 1 1	1 18 11	—
4. Police - - - - - - - -	30 – –	50 9 10	- -	20 9 10
K.—BOTANIC GARDENS (DUBLIN):				
1. Salaries and Wages - - - - -	1,446 – –	1,513 5 10	- -	67 5 10
2. Incidental Expenses, Purchase of Plants, &c.	555 – –	487 11 11	67 8 1	—
L.—LEINSTER LAWN (DUBLIN):				
1. Wages - - - - - - - -	200 – –	200 – –	—	—
M.—MUSEUM of NATURAL HISTORY (DUBLIN):				
1. Salaries and Wages - - - - -	1,057 – –	1,050 10 8	6 9 4	—
2. Purchase of Specimens - - - -	550 – –	550 – –	—	—
3. Incidental Expenses - - - -	40 – –	40 – –	—	—
4. Police - - - - - - - -	20 – –	16 13 6	3 6 6	—
Carried forward - - - £.	205,708 – –	199,994 9 6	11,066 14 –	5,353 3 6

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CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 2.—SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	205,708 – –	199,994 9 6	11,066 14 –	5,353 3 6
N.—LIBRARY (DUBLIN):				
1. Salaries and Wages - - - - -	757 – –	737 10 –	19 10 –	—
2. Purchase of Books - - - - -	700 – –	699 19 3	– – 9	—
3. Index Catalogue - - - - -	200 – –	7 17 –	192 3 –	—
4. Incidental Expenses - - - -	50 – –	67 – 7	- -	17 – 7
O.—ROYAL COLLEGE of SCIENCE (DUBLIN):				
1. Salaries and Wages - - - - -	4,550 – –	4,496 19 5	53 – 7	—
2. Purchase of Specimens, Books, Apparatus, &c.	900 – –	950 4 –	- -	50 4 –
3. Laboratories - - - - - - -	100 – –	83 8 1	16 11 11	—
4. Prizes and Scholarships, and Examinations	950 – –	866 7 –	83 13 –	—
5. Incidental Expenses - - - -	463 – –	331 16 8	131 3 4	—
P.—ROYAL HIBERNIAN ACADEMY:				
Grant in Aid - - - - - - -	300 – –	300 – –	—	—
Q.—ROYAL ZOOLOGICAL SOCIETY of IRELAND:				
Grant in Aid - - - - - - -	500 – –	500 – –	—	—
R.—GEOLOGICAL SURVEY of the UNITED KINGDOM:				
England:				
1. Salaries - - - - - - - -	11,671 – –	10,521 4 3	1,149 15 9	—
2. Travelling - - - - - - -	1,550 – –	1,616 14 9	- -	66 14 9
3. Incidental Expenses - - - -	250 – –	241 12 5	8 7 7	—
Scotland:				
4. Salaries - - - - - - - -	2,858 – –	3,149 5 11	- -	291 5 11
5. Travelling - - - - - - -	350 – –	296 16 6	53 3 6	—
6. Incidental Expenses - - - -	220 – –	191 14 5	28 5 7	—
Ireland:				
7. Salaries - - - - - - - -	4,165 – –	4,195 18 11	- -	30 18 11
8. Travelling - - - - - - -	970 – –	968 3 9	1 16 3	—
9. Incidental Expenses - - - -	200 – –	203 10 1	- -	3 10 1
£.	237,412 – –	230,420 12 6	12,804 5 3	5,812 17 9
Deduct Deficit - - - - - -			5,812 17 9	
Net Surplus to be surrendered - - - £.			6,991 7 6	

	£. s. d.
Estimated Amount of Extra Receipts payable to the Exchequer for 1872-73 was - -	4,000 – –
Net Amount of Extra Receipts realised during 1872-73, and paid over to the Exchequer, was	5,987 16 1

The surplus of 22,095 *l.* 12 *s.* – *d.* shown upon the Account of the Vote for the Science and Art Department for the year ended 31st March 1872 has been surrendered.

Thomas A. Bowler,
Book Keeper.

Norman MacLeod,
Accounting Officer.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A. 1.—This saving has arisen from a vacancy on the staff. It would have been larger had not certain extra allowances sanctioned by the Treasury been paid out of this Sub-head.

B. 1.—Casual saving.

B. 2.—This saving has arisen from the cost of Instruction and Lectures having been over-estimated.

B. 3.—This saving has arisen in consequence of the sum taken for Lectures, &c., not having been required to cover any deficiency in the "Fees," as was anticipated.

B. 4.—The number of eligible students was not so large as was expected.

B. 5.—Casual excess. This can only be approximately estimated.

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CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 2.—SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM—*continued.*

B. 6.—These payments, depending on the results of the examinations, cannot be accurately estimated for.

B. 7.—Same observation.

B. 8.—Over-estimated.

B. 9.—Casual saving.

B. 10.—Same observation.

B. 11.—Prizes depending upon the proficiency of students, cannot be estimated for with perfect accuracy.

B. 12.—The local contributions were not so great as were anticipated.

B. 13.—Casual saving.

B. 14.—This Grant is dependent upon local action, which did not come up to what was anticipated from the preliminary steps that had been taken.

C. 1.—This saving has arisen from a vacancy on the staff.

C. 2.—This saving has arisen from fewer specimens being purchased than were estimated for, in consequence of want of space in which to exhibit them.

C. 3.—Casual excess.

C. 4.—This excess has mainly arisen from a heavy account for electrotypes falling due, through their being completed and delivered sooner than was expected.

C. 5.—Fewer specimens were offered this year than was expected.

C. 6.—Casual saving.

C. 7.—Same observation.

C. 8.—Same observation.

C. 9.—Same observation.

C. 10.—Same observation.

C. 11.—Same observation.

D. 1.—This excess was occasioned by the salaries of two officers (withdrawn from the Account for 1870-71) being charged against this Sub-head, and the appointment of a Temporary Assistant Keeper, &c.

D. 2.—Professional assistance was not required to the extent which had been anticipated.

D. 3.—This excess was occasioned by an increase in the pay of the Police.

D. 4.—Casual excess.

D. 5.—Casual saving.

D. 6.—The new court was not opened so soon as was intended, which circumstance, together with that of the mildness of the weather, was the cause of this saving.

E. 1.—It became necessary to employ more writers than was anticipated, hence the excess.

E. 2.—This excess is the result of the service having been under-estimated.

E. 3.—Same observation.

E. 4.—The saving here effected is due to accidental circumstances.

F. 1.—This excess was occasioned by the transfer of payments for evening attendance and professional assistance originally charged to C. 10, D. 2, and E. 3.

F. 2.—This excess was occasioned by similar transfers from E. 3.

F. 3.—This excess was occasioned by an accident through the falling of a portion of the ceiling, for which compensation had to be made.

F. 4.—This excess was occasioned by an increase in the pay of the Police.

F. 5.—This saving has been caused by several circumstances. 1stly. The Museum was not ready for opening so soon as was anticipated, therefore the consumption of gas was less than was provided for. 2ndly. It was not decided until the end of the year whether the cost of the additional gas fittings should be borne by the Office of Works, or by this Department; and, lastly, by the mildness of the weather.

F. 6.—This excess was occasioned by the necessity of a greater outlay for the fitting up of Sir R. Wallace's loan than was anticipated.

F. 7.—Upon opening the Museum it was found necessary to provide a residence for the officer in charge, which was not contemplated when the Estimates were framed.

G. 1.—This saving has arisen from a vacancy on the staff.

G. 2.—This excess was occasioned through an increase in the pay of the Police.

G. 3.—This saving has arisen from suitable models not having been offered for purchase.

G. 4.—This saving has arisen from some of the Royal Exhibitioners not having availed themselves of the full terms in the Metallurgical Laboratory, which is optional.

G. 5.—This excess was caused by work which it was desirable to execute at once.

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CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 2.—SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM—*continued.*

G. 6.—This saving was caused by the mildness of the weather.
G. 7.—Nil.
G. 8.—Casual saving.
H. 1.—Casual excess.
H. 2.—The College of Chemistry was removed to the South Kensington Museum in the course of the year, hence this saving.
I. 1.—This excess was occasioned by an allowance for house rent not having been estimated for.
I. 2.—This excess was occasioned by an increase in wages.
I. 3.—This excess was occasioned by an increase in the Pay of the Police.
I. 4.—This excess was occasioned chiefly by the expenses for carriage of Specimens having been more than were estimated for.
I. 5.—This excess was occasioned by the moving and alteration of cases, &c. necessitated by the reduction of exhibiting space through the requirements of the Office of Works with respect to the new additions to the Museum.
I. 6.—This saving has arisen through the unforeseen delay in occupying the new addition to the Museum.
I. 7.—Casual saving.
I. 8.—Same observation as I. 6.
J. 1.—Casual saving.
J. 2.—Casual excess.
J. 3.—Casual saving.
J. 4.—The amount proposed for this service was 50 *l.*, but was reduced, under a misapprehension by the Treasury, to 30 *l.*
K. 1.—This excess was occasioned by an increase in the wages of the labourers, &c.
K. 2.—This saving was effected by rigid economy, with the view of covering the excess on K. 1.
L. 1.—Nil.
M. 1.—Casual saving.
M. 2.—Nil.
M. 3.—Nil.
M. 4.—This saving has arisen through the services of the Police having been dispensed with during the time the Museum was closed for cleaning.
N. 1.—Casual saving.
N. 2.—Same observation.
N. 3.—This work could not be proceeded with, and the amount has been re-voted in 1873–74.
N. 4.—Casual excess.
O. 1.—Casual saving.
O. 2.—This excess was caused by expenses attending the fitting up of the new mechanical workshop.
O. 3.—This saving has arisen from the number of Laboratory Pupils having been below the average.
O. 4.—This saving has arisen through the resignation of two Exhibitioners.
O. 5.—The expenditure under this head varies according to circumstances which cannot be foreseen.
P.—Nil.
Q.—Nil.
R. 1.—This saving has arisen from vacancies and changes on the staff.
R. 2.—This excess was occasioned by the impossibility of finding lodgings in some of the districts being surveyed.
R. 3.—Casual saving.
R. 4.—This excess was occasioned by the salaries of certain officers (withdrawn from the Accounts 1870–71 and 1871–72) being charged against this Sub-head.
R. 5.—Casual saving. Cannot be accurately estimated for.
R. 6.—Same observation as R. 3.
R. 7.—Same observation as R. 4.
R. 8.—Casual saving.
R. 9.—Casual excess.

The Treasury have sanctioned the excesses on the various Sub-heads, with the exception of the following, for which application has been made, viz.:—

	£.	s.	d.
G. 2.—Police	–	12	10
G. 5.—Furniture, Fittings, &c.	2	18	1
I. 4.—Purchase of Specimens, Books, Reproductions, &c.	1	3	6
J. 2.—Printing and Stationery	1	11	2
J. 4.—Police	20	9	10
N. 4.—Incidental Expenses	17	–	7
O. 2.—Purchase of Specimens, Books, Apparatus, &c.	–	4	–

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

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VOTE 2.

SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. ADVERTING to my Report on the Account for 1871–72, paragraph 4, I have to observe that the correspondence between the Treasury and the Science and Art Department relative to certain subordinate situations, has extended over a considerable period, and is not yet closed. I have, under the circumstances, raised no objection to the payments to holders of these situations as charged in the Account for 1872–73, but I cannot but entertain a decided opinion that the question as to the status of these persons should not remain longer in abeyance.

2. In like manner, and for the same reason, I have not objected to payments made to certain pensioned police officers and others employed by the Science and Art Department as detectives and attendants.

3. A new Sub-head, F. 7, "House Rent," for the officer in charge of the Bethnal Green Museum, has been included in the Account under the authority of the Lords o the Treasury.

4. The sum of 7,704 *l.* 17 *s.* 10 *d.*, the amount of defalcation by Mr. Simkins, late Accountant to the Department, remains upon the Balance Sheet.

It appears by a Treasury letter of the 20th March 1873, addressed to the Vice-President of the Committee of Council on Education, that the Lords of the Treasury have not deemed it advisable to take any steps at present with a view of realizing sums due to, or on account of, Mr. Simkins, excepting in the case of an amount due by the European Assurance Society under guarantee.

5. There has been an expenditure in excess of the Grant under some Sub-heads for which the Treasury sanction has been obtained, but on a comparison with the savings on other Sub-heads, there is a Net Surplus of 6,991 *l.* 7 *s.* 6 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - - - -	237,412	–	–
Expenditure - - - - - - - - - -	230,420	12	6
Net Surplus - - -	£. 6,991	7	6

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CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 3.

BRITISH MUSEUM.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the BRITISH MUSEUM, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages	49,657 – –	48,930 1 9	726 18 3	—
B.—Police	1,600 – –	1,623 9 –	– –	23 9 –
C.—Stationery	300 – –	192 – 2	107 19 10	—
D.—Purchases and Acquisitions	23,340 – –			
Ditto - Supplementary Grant for the Excavations at Ephesus, and purchase of Egyptian Papyri and Coins selected from the Wigan Collection	15,600 – –	39,709 5 4	—	769 5 4
E.—Bookbinding, Preparing, &c.	10,462 – –	10,461 19 10	– – 2	—
F.—Printing Catalogues, &c.	4,800 – –	3,045 5 8	1,754 14 4	—
G.—Warming, Ventilating, and Fire extinguishing Apparatus	290 – –	288 15 9	1 4 3	—
H.—Furniture and Fittings	7,102 – –	7,100 3 10	1 16 2	—
I.—Incidental Expenses	950 – –	940 3 –	9 17 –	—
	114,101 – –	112,291 4 4	2,602 10 –	792 14 4
Deduct Credit in aid of the Estimate, viz.:—				
Dividends on 30,000 *l.* Reduced 3 per Cent. Annuities, directed by 26 Geo. 2, c. 22, s. 48, to be applied in aid of the Salaries and other Expenses of the British Museum	900 – –	900 – –	—	—
£.	113,201 – –	111,391 4 4	2,602 10 –	792 14 4
Deduct Deficit			792 14 4	
Net Surplus to be surrendered £.			1,809 15 8	

	£. s. d.
Estimated Amount of Extra Receipts payable to H. M. Exchequer	300 – –
Amount of Extra Receipts realised in the Year 1872–73, and paid over to the Exchequer	468 5 5

Memorandum.—The amount unexpended of the grant for the British Museum for 1871–72, viz., 1,896 *l.* 19 *s.*, was adjusted by a corresponding amount being retained in the Exchequer from the British Museum Grant for 1872–73.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The amount expended on Salaries and Wages is less than the amount granted, owing to the fact that vacancies occurring from time to time are not immediately filled up, and that the persons appointed to such vacancies receive the minimum instead of the maximum or intermediate scale of pay.

B.—The Excess is caused by an increased charge being made for the services of the Metropolitan Police on duty at the Museum, consequent on an addition made generally to the pay of the force. Excess sanctioned by the Treasury Letter of 9th December 1872.

C.—Variation between Estimated and Actual Expenditure.

D.—The Excess on this Sub-Head is caused by the purchase, with the concurrence of the Treasury, of a collection of Roman medallions.—Treasury Letter, 12th March 1873.

E.—Variation (fraction of a shilling) between Estimated and Actual Expenditure.

F.—The progress in the publication of the Museum catalogues was not so great as was anticipated when the Estimates for this Service were framed.

G., H., I.—Variations between Estimated and Actual Expenditure.

Exchequer Extra Receipts.—Excess of amount received over amount estimated is due chiefly to an increased sale of the Museum publications.

British Museum,
22 October 1873.

J. Winter Jones,
Principal Librarian and Secretary,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

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VOTE 3.

BRITISH MUSEUM.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure has exceeded the Grant under the two Sub-Heads B. and D., amounting to 792 *l.* 14 *s.* 4 *d.*

2. A sum of 15,600 *l.* appears in the Account, for the purchase of Egyptian papyri; for excavations at Ephesus; and for the purchase of coins and medals selected from the Wigan Collection, a Supplementary Estimate for which was presented to Parliament on the 16th July 1872, and the amount was included in the Consolidated Fund Act (Appropriation) for the year to 31st March 1873.

3. In addition to the Amount Voted for the British Museum the Trustees have the disposal of "The Special Trust Funds," an account of which is annually presented to Parliament. No accounts in respect of these funds are rendered to this Department; its responsibility is necessarily limited to the transactions exhibited in the accounts sent to it.

4. The Net Surplus to be surrendered, as shown in the Account, is 1,809 *l.* 15 *s.* 8 *d.*

	£.	s.	d.
Grant	113,201	–	–
Expenditure	111,391	4	4
Net Surplus	£. 1,809	15	8

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CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 4.

NATIONAL GALLERY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the NATIONAL GALLERY in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - - -	3,026 – –	3,050 – –	- -	24 – –
B.—Police - - - - - - - - - -	1,789 – –	1,804 3 7	- -	15 3 7
C.—Incidental Expenses - - - - -	1,000 – –	607 10 1	392 9 11	—
£.	5,815 – –	5,461 13 8	392 9 11	39 3 7
Deduct Deficit - - - - - - - - - -			39 3 7	
Net Surplus to be surrendered - - - £.			353 6 4	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - -	160 – –
Amount of Extra Receipts realised in the year 1872–3, and paid over to Exchequer -	227 17 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Allowance for loss of apartments to porter and housemaid, charged to salaries. Treasury Letter, 14th February 1872, No. 2,473; Treasury Letter, 7th October 1872, No. 12,101.

B.—Increase of pay granted to the police in 1872, coming into operation shortly before the close of the year, added slightly to the charges under this Sub-Head.

C.—Expenditure under this Sub-Head varies much, according to the extent of bequests or purchases.

The Surplus of 823 *l.* 8 *s.* 10 *d.*, shown on the Account of the Vote for the National Gallery for the year ended 31st March 1872, has been surrendered.

7 October 1873.

R. N. Wornum,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

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VOTE 4.

NATIONAL GALLERY.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Excess under the Sub-Head A. was occasioned by the compensation allowance to a porter and housemaid for loss of apartments not having been included in the Estimates for the year.

There is also an Excess under the Sub-head B.

The Net Surplus on the Grant to be surrendered to the Exchequer, as shown by the account, is 353 *l.* 6 *s.* 4 *d.*

	£.	*s.*	*d.*
Grant	5,815	–	–
Expenditure	5,461	13	8
Net Surplus	£. 353	6	4

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CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 5.

NATIONAL PORTRAIT GALLERY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the NATIONAL PORTRAIT GALLERY, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
OFFICE:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages	855 – –	838 10 –	16 10 –	—
B.—Travelling	25 – –	22 2 3	2 17 9	—
C.—Incidental Expenses	20 – –	16 15 8	3 4 4	—
GALLERY:				
D.—Purchase of Pictures, Cleaning, and Cost of Frames	1,000 – –	990 15 6	9 4 6	—
E.—Police	90 – –	95 – 9	- -	5 – 9
F.—Incidental Expenses	10 – –	9 9 3	– 10 9	—
£.	2,000 – –	1,972 13 5	32 7 4	5 – 9
Deduct Deficit			5 – 9	
Net Surplus to be surrendered £.			27 6 7	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - Nil.

Amount of Extra Receipts realised in the year 1872-73, and paid over to Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A., B., C., and D.—The small savings under these Sub-heads of the Vote do not call for observation.

E.—The rate of charges for Police attendance was raised during the year.

F.—As A.

25 November 1873.

George Scharf,
Secretary and Keeper, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

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VOTE 5.

NATIONAL PORTRAIT GALLERY.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Surplus of *5 l.* 18 *s.*, as shown on the Account of the Vote for the year ended 31st March 1872, has been surrendered, but the Accounting Officer has omitted to state this fact on the Account.

2. The Net Surplus on the Grant to be surrendered to the Exchequer, as shown in the Account, is 27 *l.* 6 *s.* 7 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - - -	2,000	–	–
Expenditure - - - - - - - - -	1,972	13	5
Net Surplus - - -	£. 27	6	7

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CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 6.

LEARNED SOCIETIES, GREAT BRITAIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for LEARNED SOCIETIES, GREAT BRITAIN, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Royal Society	1,000 – –	1,000 – –	—	—
B.—Meteorological Committee of Royal Society	10,000 – –	10,000 – –	—	—
C.—Royal Geographical Society	500 – –	500 – –	—	—
D.—Royal Society of Edinburgh	300 – –	300 – –	—	—
E.—Royal Academy of Music	500 – –	500 – –	—	—
F.—Irish Academy of Music	150 – –	150 – –	—	—
£.	12,450 – –	12,450 – –	—	—

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1872-73, and paid over to Exchequer - - Nil.

GENERAL REMARKS.

A., C., D., E., and F.—The several Societies to whom these grants-in-aid were made have forwarded to the Treasury for inspection this year their respective Abstract Accounts of Receipts and Disbursements; these have proved to be satisfactory, and so far to justify the payment of the Annual Grants.

B.—The Grant to the Royal Society for Meteorological Observations forms the subject of a correspondence still in course between the Treasury and the Audit Office, the object being to secure for Parliament a full and independent audit of the expenditure on this Service.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

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VOTE 6.

LEARNED SOCIETIES, GREAT BRITAIN.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THIS is a Grant-in-aid, and consequently, the Vote and Expenditure are equal.

	£.	s.	d.
Grant - - - - - - - - - -	12,450	–	–
Expenditure - - - - - - - - - -	12,450	–	–

2. With reference to the Accountant's remark on Sub-Head B., I annex copy of a letter from the Treasury, dated 16th December 1873, and of my answer thereto, from which it will be seen that in future years an Audited Statement of the whole of the expenditure of the Meteorological Committee of the Royal Society will be submitted to Parliament, with my Report on the Grant-in-aid for this Service.

Sir, Treasury Chambers, 16 December 1873.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to acquaint you that the grant to the Royal Society for Meteorological purposes has been treated as a final payment, and that the Society has not therefore been required to pay over to the Exchequer the small amount of extra receipts which accrue to it, nor to surrender the balance outstanding at the close of the year.

My Lords do not see any reason at present for departing from this arrangement as the grant itself is of a special character, but they do not think that the expenditure of so large a sum ought to escape your independent examination on the plea (which, however, the Council has never pressed) that it is simply a grant-in-aid.

My Lords would propose, therefore, that the vouchers should be sent to you for examination, and that you should append to your Report on the Appropriation Account of the Vote, an account of the Receipts and Expenditure of the Service in the same manner as it is proposed to deal with the Vote for the Queen's Colleges. But before issuing any directions they would wish to be favoured with your views upon the point.

I am, &c.
(signed) *William Law.*

The Comptroller and Auditor General,
&c. &c. &c.

Sir, Exchequer and Audit Department, 5 January 1874.

I AM directed by the Comptroller and Auditor General to acknowledge the receipt of Mr. Law's letter of the 16th December, in which he states that the Lords Commissioners of Her Majesty's Treasury propose that the Accounts and Vouchers of the Cash Account of the Royal Society for Meteorological purposes should be examined by this Department, and that a statement of such account should be appended to the Report to Parliament on the Appropriation Account of the Grant-in-aid for the above Service.

I am to state that the Comptroller and Auditor General will be prepared to adopt the course proposed by their Lordships with regard to the accounts in question, and to deal with them in the same manner as those of the Queen's Colleges, Ireland, which have already formed the subject of a communication between this Department and the Treasury.

The Comptroller and Auditor General would suggest that such examination should commence with the account for the year 1873–4.

I am, &c.
(signed) *H. Treherne.*

R. R. W. Lingen, Esq., C.B.,
Treasury.

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CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 7.

UNIVERSITY OF LONDON.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the UNIVERSITY of LONDON, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	2,522 – –	2,511 13 11	10 6 1	—
B.—Examiners	4,880 – –	4,907 19 6	–	27 19 6
C.—Exhibitions, Scholarships, Prizes, and Medals	1,650 – –	1,500 4 9	149 15 3	—
D.—Incidental Expenses	570 – –	466 18 3	103 1 9	—
£.	9,622 – –	9,386 16 5	263 3 1	27 19 6
Deduct Deficit			27 19 6	
Net Surplus to be surrendered £.			235 3 7	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	4,000 – –
Amount of Extra Receipts actually realised and paid over to the Exchequer within the Financial Year 1872–3	3,766 – 4

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The sum under Savings is made up thus:—1 *l.* 10 *s.* 4 *d.* was added at the Treasury to make even pounds; 3 *l.* 11 *s.* 9 *d.* is accounted for by the death of the Office-keeper, 11 days before the last quarterly payment of his year's salary became due; and 5 *l.* 4 *s.* arises from the employment, throughout the year, of a younger Boy Messenger at 8 *s.* a week, instead of his predecessor at 10 *s.* a week.

B.—This deficiency is entirely due to the appointment of five new Examiners in Law and History, an appointment already sanctioned by the Treasury (*see* Minutes of Senate, 24 July 1872, Minute 152). The salaries paid to these gentlemen within the financial year amounted to 100 *l.*; against which is to be set a saving under "Contingent Examiners" of 72 *l.* 0 *s.* 6 *d.* Treasury authority for charging the net deficiency upon the savings under the other sub-heads of the Estimate is enclosed herewith.

C.—The saving under this head is entirely due to the circumstance that certain exhibitions, scholarships, prizes, and medals were not awarded during the year, no candidates of sufficient merit to deserve them having presented themselves.

D.—The savings upon the ordinary items under this head amount to 21 *l.* 4 *s.* 9 *d.*; besides which the special provision of 150 *l.* for microscopes has not yet been drawn upon, owing to the maker having failed to deliver them within the year. On the other hand, an extra expenditure of 68 *l.* 3 *s.*, not provided for by the Estimate, but sanctioned by the Treasury (*see* Minutes of the Senate, 24 July 1872, Minute 151, and 26 March 1873, Minute 73), was incurred in the preparation of a Catalogue of the University Library.

EXPLANATION showing how the Balance on the Grant included in the Appropriation Account of the University of London for the Year 1871–72 has been adjusted.

The Appropriation Account of the University of London for 1871–72, as approved by the Controller and Auditor General, exhibited a saving of 442 *l.* 7 *s.* 1 *d.*; which sum was surrendered to the Exchequer in March 1873 (*see* Letter enclosed herewith), and duly written off in the account of the University for that month.

22 May 1873.

William B. Carpenter,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

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VOTE 7.

UNIVERSITY OF LONDON.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an expenditure in excess of the Estimates under Sub-Head B., amounting to 27 *l.* 19 *s.* 6 *d.*

2. I may observe, in connection with similar remarks in the Reports on the British Museum and Charity Commissioners' Accounts, that, in addition to their Grant, the Senate have the disposal of the fees received from Graduates, and the donations made to the Library Fund, together with the interest received from investments in Government Stocks, &c.

	£.	*s.*	*d.*
Grant	9,622	–	–
Expenditure	9,386	16	5
Net Surplus	£. 235	3	7

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CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 8.

ENDOWED SCHOOLS COMMISSION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the ENDOWED SCHOOLS COMMISSION, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries of Establishment - - - -	7,417 - -	6,189 17 3	1,227 2 9	—
B.—Ditto of Assistant Commissioners - - -	3,800 - -	3,500 - -	300 - -	—
C.—Personal Allowances Ditto - - - -	1,200 - -	428 18 4	771 1 8	—
D.—Occasional Assistant Commissioners - -	1,000 - -	846 14 5	153 5 7	—
E.—Incidental Expenses - - - - -	660 - -	419 10 4	240 9 8	—
£.	14,077 - -	11,385 - 4		—
Surplus to be surrendered - - - £.			2,691 19 8	

	£. s. d.
Estimated Amount of Extra Receipts payable to the Exchequer - - - - - -	25 - -
Amount of Extra Receipts realised in the Year 1872-73, and paid over to the Exchequer -	195 4 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Saving is due—
(1.)—To the retirement of the Legal Junior Commissioner on the 22nd March 1872, whose successor (the former Secretary of the Commission) is paid at a lower rate of salary.
(2.)—To the office of Assistant Secretary having lapsed upon the promotion of the holder to the Secretaryship.

B.—Under this sub-head provision was made for the salaries of two Clerks to the Assistant Commissioners, at 150 *l.* per annum each, but, mainly from the Assistant Commissioners having worked in a great measure at the office in London, where they could obtain the assistance of the clerical staff provided for under Sub-head A., these clerks were not required.

C.—The removal of the head quarters of some of the Assistant Commissioners from the Country to London, caused a saving in Personal Allowances (such allowances not being paid during their residence in London) and in Travelling Expenses.

D.—This Saving is due to the Occasional Assistant Commissioners not having needed the services of Clerks when conducting their inquiries.

E.—This Saving is due—
(1.)—To Messrs. Kelly & Co's. bill for advertising not having been paid until after the close of the Financial Year.
(2.)—To a slight over-estimate for "Architect's Fees" and "Office Disbursements."

The Surplus of 2,436 *l.* 4 *s.* 6 *d.*, shown upon the Account of the Vote for the Endowed Schools Commission for the year ended 31st March 1872, has been surrendered.

Education Department,
26 November 1873.

F. R. Sandford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

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VOTE 8.

ENDOWED SCHOOLS COMMISSION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Surplus on the Grant to be surrendered to the Exchequer, as shown in the Account, is 2,691 *l.* 19 *s.* 8 *d.*

	£.	*s.*	*d.*
Grant	14,077	–	–
Expenditure	11,385	–	4
Surplus	£. 2,691	19	8

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CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 9.

UNIVERSITIES, &c., IN SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for "UNIVERSITIES, &c., in SCOTLAND," in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—St. Andrew's University	2,105 – –	2,096 5 6	8 14 6	—
B.—Aberdeen University	3,811 – –	3,810 4 –	– 16 –	—
C.—Glasgow University	3,165 – –	3,096 7 9	68 12 3	—
D.—Edinburgh University	6,604 – –	6,597 1 8	6 18 4	—
E.—Edinburgh Observatory	840 – –	772 12 8	67 7 4	—
F.—Edinburgh Botanic Garden	1,900 – –	2,035 5 11	–	135 5 11
G.—Fees to Examiners of Burgh and Parochial Schoolmasters	360 – –	369 3 –	–	9 3 –
£.	18,785 – –	18,777 – 6	152 8 5	144 8 11
Deduct Deficit £.			144 8 11	
Net Surplus to be surrendered £.			7 19 6	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - Nil.
Amount of Extra Receipts realised in the Year 1872–73, and paid over to Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This saving arises from the death of an Examiner, and the consequent non-payment within the year of a balance of Salary due.

B.—This fractional difference arises from the Estimate having been made in even pounds.

C. and D.—These savings arise from short periods of Vacancies in Professorships.

E.—This saving arises from a change in the office of the Second Assistant Observer, and the consequent payment of the minimum in place of the maximum Salary, also from there having been no claim for a portion of the Grant.

F.—This excess of Expenditure was specially authorised by Treasury Letter of 25th November 1872, No. 17,336.

G.—This variation arises from a casual difference between the probable Estimate and the actual Expenditure.

The Deficit of 121 *l.* 0 *s.* 3 *d.*, shown on the Account of the Vote "Universities, &c., in Scotland," for the year ended 31st March 1872, has been voted.

Exchequer Chambers, Edinburgh,
14 November 1873.

Stair Agnew,
Queen's and Lord Treasurer's Remembrancer,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer and
Auditor General of Public Accounts.

Examined,
J. W. Soady, Inspector.

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VOTE 9.

UNIVERSITIES, &c., IN SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER Sub-heads F. and G. the Estimates have been exceeded by the following sums, viz.:—

	£.	s.	d.
F.—Edinburgh, Botanic Garden - - - - - - -	135	5	11
G.—Fees to Examiners of Burgh and Parochial Schoolmasters	9	3	–

SUB-HEAD E., EDINBURGH OBSERVATORY.

2. The explanation given by the Accountant with regard to the Saving under this Sub-head "Edinburgh Observatory," that it was caused by a change in the office of the Second Assistant Observer, and the consequent payments of the minimum in place of the maximum Salary, does not apply to the present year, as the person who holds the office in question was appointed by the Home Secretary on the 29th June 1871. The remainder of the explanation is correct.

3. There is, as stated in the Account, a Net Surplus on the Grant of 7*l.* 19*s.* 6*d.* to be surrendered to the Exchequer.

	£.	s.	d.
Grant - - - - - - - - - - -	18,785	–	–
Expenditure - - - - - - - - - -	18,777	–	6
Net Surplus - - -	£. 7	19	6

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CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 10.

NATIONAL GALLERY, &c. (SCOTLAND).

ACCOUNT of the Sum Expended, compared with the Sum Granted, for "NATIONAL GALLERY, &c., SCOTLAND," in the Year ended 31st March 1873, showing the Surplus or Deficit.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Annuity under Treaty of Union and Grant in Aid of the Torrie Collection - - -	2,100 – –	2,100 – –	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

No variation. The Grant (2,000*l.* of which is derived from the Treaty of Union) is practically a Grant in Aid of the funds of the Board of Manufactures, which are applied in maintaining the Establishments in Edinburgh, belonging to Government, of the Royal Institution, the National Gallery of Scotland, the School of Art, and the Museum of the Society of Antiquaries, Scotland.

Board of Manufactures, Scotland,
Edinburgh, 25 October 1873.

B. F. Primrose,
Secretary and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer and Auditor General of Public Accounts.

VOTE 10.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

ON the Account of this Grant in Aid no special observation arises.

	£. s. d.
Grant - - - - - - - - - - - - - -	2,100 – –
Expenditure - - - - - - - - - - - - -	2,100 – –

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VOTE 11.

PUBLIC EDUCATION, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for PUBLIC EDUCATION, IRELAND, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
ADMINISTRATION.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—OFFICE IN DUBLIN:				
1. Salaries	16,994 – –	17,458 7 1	- -	464 7 1
2. Rent	116 – –	115 7 6	– 12 6	—
3. Rates and Taxes	100 – –	66 10 –	33 10 –	—
4. Incidental Expenses	900 – –	748 1 1	151 18 11	—
B.—INSPECTION:				
1. Salaries	21,755 – –	21,596 19 2	158 – 10	
2. Travelling and Personal Allowances, &c.	7,508 – –	8,345 1 6	- -	837 1 6
C.—NORMAL ESTABLISHMENT:				
1. Salaries	1,804 – –	2,001 15 4	- -	197 15 4
2. Male Teachers, Training Department	3,035 – –	2,307 4 7	727 15 5	—
3. Female Teachers - ditto	2,601 – –	2,263 15 –	337 5 –	—
4. Books, Apparatus, &c.	250 – –	211 3 –	38 17 –	—
D.—MODEL SCHOOLS:				
1. Central Model School Department	4,130 – –	3,996 19 8	133 – 4	—
2. West Dublin Model Schools	1,216 – –	1,128 2 –	87 18 –	—
3. Glasnevin Model Industrial School	341 – –	309 2 1	31 17 11	—
4. Inchicore Railway Model National School	484 – –	451 17 –	32 3 –	—
5. District Model Schools	19,832 – –	17,384 – 5	2,447 19 7	—
6. Minor Model Schools	5,120 – –	4,769 18 –	350 2 –	—
7. Retiring Gratuities	1,000 – –	- -	1,000 – –	—
E.—NATIONAL SCHOOLS, &c.:				
1. Principal and Assistant Teachers	328,291 – –	303,935 8 10	24,355 11 2	—
2. Workmistresses	4,200 – –	4,073 14 6	126 5 6	—
3. Good Service Salaries	5,000 – –	5,280 4 7	- -	280 4 7
4. Monitors	29,000 – –	27,131 12 3	1,868 7 9	—
5. Training Monitors, &c.	4,500 – –	6,984 7 4	- -	2,484 7 4
6. Teachers of Singing, Drawing, &c.	2,500 – –	2,993 6 8	- -	493 6 8
7. Travelling Expenses, Teachers and Monitors for Examination	2,317 – –	2,270 15 4	46 4 8	—
8. Gratuities to Teachers of Workhouse Schools	360 – –	378 – –	- -	18 – –
9. Organising Teachers	900 – –	694 2 –	205 18 –	—
10. Retiring Gratuities	5,000 – –	5,254 17 6	- -	254 17 6
11. Navigation Teachers	400 – –	295 12 10	104 7 2	—
12. Maritime Schools, Rents, &c.				
13. Incidental Expenses	- -	20 19 10	- -	20 19 10

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CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 11.—PUBLIC EDUCATION, IRELAND—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
F.—AGRICULTURAL ESTABLISHMENTS:				
1. General Superintendence and Inspection -	1,300 – –	1,310 12 1	- -	10 12 1
2. Albert Training Department - - -	2,880 – –	3,007 7 8	- -	127 7 8
3. Albert Model Farm - - - - }	2,204 – –	4,474 2 6	- -	2,270 2 6
4. Agricultural Schools - - - - }				
G.—BOOK AND SCHOOL APPARATUS DEPARTMENT:				
1. Wages - - - - - - - -	543 – –	603 5 –	- -	60 5 –
2. Books and Apparatus, &c. - - -	37,000 – –	37,240 5 4	- -	240 5 4
H.—POUNDAGE:				
On Post Office Orders, for payment of Salaries, &c. of Teachers.	2,500 – –	1,357 14 –	1,142 6 –	—
£.	516,081 – –	490,460 11 8	33,380 – 9	7,759 12 5
Deduct Deficit - - - - - - - - - -			7,759 12 5	
Net Surplus to be surrendered - - - £.			25,620 8 4	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - -	19,070 – –
Amount of Extra Receipts realised in the Year 1872-73, and paid over to Exchequer	21,082 5 11

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A. 1.—It was found necessary to employ a larger number of writers during the year 1872-73 than was estimated for. The increased expenditure was authorised by the Lords of Her Majesty's Treasury, per Letters, Nos. 13,577, 17,934, 145, and 2122, dated respectively 27th August and 29th November 1872, and 7th January and 10th February 1873.

A. 2.—Nil.

A. 3.—Rates due, not having been claimed within the period of this Account.

A. 4.—Outstanding claims that would have covered the whole amount of the Vote, not having been paid within the period of this Account.

B. 1.—The decrease in expenditure was caused by intervals that elapsed between the dates of the resignation of outgoing Inspectors and the appointment of their successors. These intervals were occasioned by the delays consequent upon the nomination and examination of the candidates.

B. 2.—The increased expenditure is principally covered by Treasury authority, Letter No. 11,935, dated 25th July 1872, to the Chief Secretary for Ireland, in which the following paragraph occurs:—

"3. A personal allowance of 50 *l.* per annum to each District Inspector and each Acting Inspector, from 1st April 1872, instead of the present annually increasing allowance."

About 600 *l.* of excess is accounted for under the above authority. The balance of excess was caused by the additional expenditure incurred by the Inspection Staff on removals from one district to another; and also in travelling outside the boundaries of their districts when assisting other Inspectors in the examination of schools for results payments.

C. 1.—The principal portion of this excess was authorised by Treasury Letter, No. 11,935, dated 25 July 1872, already referred to, in which their Lordships lay down as a scale for Professors O'Sullivan and Corbett; "Professor O'Sullivan's salary to be increased from 300 *l.* to 400 *l.* per annum from 1st April 1872, and Professor Corbett's from 300 *l.* by 10 *l.* annually to 400 *l.* from the same date."

The latter-named gentleman was at the time in receipt of only 250 *l.* a year, and from the date stated was increased to 300 *l.*, subsequently to rise by 10 *l.* a year to 400 *l.* In addition to the foregoing increases under this Sub-head, medical fees had to be paid for medical assistance rendered, and sanctioned by Treasury Letter, No. 7950, dated 19th June 1872.

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CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 11.—PUBLIC EDUCATION, IRELAND—*continued.*

C. 2, 3, and 4.—This saving is caused by a diminution in the number of Teachers who came up to the Normal Establishment to be trained, and also by the breaking up at an earlier period than usual, of the class of male teachers under training, in consequence of fever having made its appearance in the training houses.

D. 1 to 4.—Saving caused partly by assistantships not having been filled up, and a small over-estimate.

D. 5 and 6.—The apparent surplus arises from the increments of salaries accruing within the year not having been paid and also from the explanatory statement for the deficit in F., Agricultural Schools.

D. 7.—No claimants for retiring gratuities within the period of this Account.

E. 1 to 13.—The expenditure under Sub-heads Nos. 3, 5, 6, 8, and 10, was under-estimated. The principal excess is to be found under item No. 5. This is in consequence of a considerable proportion of the gratuities for the year 1871–72 not having been paid till the year 1872-73, while the gratuities payable within the latter year were nearly all paid within that year.

It will be observed that under all the remaining Sub-heads there is a considerable saving. It will be perceived that under E. 1 to E. 13, Salaries and Gratuities to National School Teachers, a net saving of 23,154*l.* 18*s.* 4*d.* has been effected.

F. 1 to 4.—The explanation given for excess in the year 1871–72, applies to this year also, as it has not been found possible to separate with accuracy the literary from the agricultural expenditure in the Agricultural Institutions.—(*See* Note to D. 5).

G. 1.—The Treasury Authority, No. 11,935, dated 25th July 1872, already quoted, is as follows:—

"11. Wages of Packers in Book Department to be increased 2*s.* per week each from 1st April 1872."

G. 2.—This excess arises from an under-estimate. The receipts for Book Sales are paid into the Exchequer, which were estimated for the year at 18,000*l.*, whereas, the sum actually realised and paid into the Exchequer for the year ended 31st March 1873 was 19,175*l.* 1*s.*

H.—The decrease for poundage on Post Office Orders arises from the fact that only three quarters' poundage rate was paid within the year, the fourth quarter appearing in the Account for 1873–74, and also a net saving on the issue of salaries under E. 1.—National Schools, Principal and Assistant Teachers, &c. &c.

In the Letter from the Lords of the Treasury, No. 11,935, dated 25th July 1872, referred to in this Explanatory Statement, the following passage occurs:—

"If the several increases above sanctioned, which are not specially provided for in the Supplemental Estimate, should cause excesses upon any of the Sub-heads of the Vote, my Lords trust that there will be savings on other Sub-heads sufficient to meet them, but if not they will be prepared at the proper time to make the necessary provision for meeting them."

The Surplus of 3,325*l.* 15*s.* 1*d.*, shown on Account of the Vote "Public Education, Ireland," for the year ended 31st March 1872, has been surrendered.

Office of National Education, Dublin,
6 December 1873.

P. J. Keenan,
Accounting Officer.

Jas. Claridge, Clerk in Charge of Accounts.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

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CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 11.

PUBLIC EDUCATION, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. I HAVE to observe upon Sub-head D., "Model Schools," that under the Sub-divisions 1 to 6 the sums stated in the Appropriation Account as the Amount of Grant, exceed the sums set down in the Estimates by 2,800*l.*

This amount has been transferred from the grant for "National Schools," E. 1, under what appears to be an erroneous interpretation of Treasury Letter, dated 22nd November 1872, annexed.

(A.) I am of opinion that this transfer should not have been made in respect of the year 1872–73; the Accounts should show the amount of the Grants, made under Sub-heads D. and E., by Parliament.

Under this alteration an expenditure amounting to 2,385*l.* 19*s.* 6*d.* for "Payments by Results," has been charged under D. 1 to 6, but no provision was made in the Estimates for such expenditure in respect of "Model Schools," the whole Grant for "Payments by Results" being devoted to "National Schools."

2. The Expenditure, compared with the Grant, under the Sub-heads D. and E. 1. should stand thus:

	£.	s.	d.
D. 1.—Less than granted	25	11	10
D. 2.— Ditto	42	8	6
D. 3.— Ditto	21	10	11
D. 4.—More than granted	4	14	6
D. 5.—Less than granted	2,316	–	1
D. 6.— Ditto	268	3	6
D. 7.— Ditto	1,000	–	–
Payments by results— More than granted	2,385	19	6
E. 1.—Less than granted	27,155	11	2

3. Under the Sub-head E., the Sub-divisions 11 and 12 are bracketed in the Appropriation Account, and the sum of 400*l.*, is set down as the amount of Grant, but this sum was voted for E. 11, and E 12 and 13, are new Sub-divisions which, although authorised by the Lords of the Treasury, did not appear in the Estimates.

The Expenditure under E. 11 is 245*l.* –*s.* 9*d.*, and the Saving is 154*l.* 19*s.* 3*d.*

There being no Vote for E. 12, the Expenditure under this head, viz., 50*l.* 12*s.* 1*d.*, should have appeared under the column of Excesses.

4. Under Sub-head F., Sub-divisions 3 and 4, are bracketed, and the amount of Grant stated on the Account is a net amount obtained by deducting probable receipts from the gross estimated charges of these Sub-divisions.

5. The actual payments under these two heads exceed the Estimate by 1,993*l.* 11*s.* 4*d.*, and the actual receipts were less than the estimated receipts by 276*l.* 11*s.* 2*d.*

6. It appears desirable that the actual cost of the Agricultural Establishments should be voted, and the receipts paid over to the Exchequer, as in the case of receipts under Sub-head G., and that a Note on the Estimate should show the estimated receipts and the actual receipts of the previous year.

7. My attention has been drawn to certain dividends received in respect of a fund called the "Private Contribution Fund," the receipts on account of which are brought to credit in the monthly accounts of the Education Department.

The amount of interest from this source accumulated and remaining in the general balance on the 31st March 1873 was 1,218*l.* 3*s.*, and as the fund was intended to promote the interests of National Education, it appears to me that all surplus moneys of the fund should be invested.

(B.) A copy of a letter from the Education Commissioners on the subject is annexed.

8. An expenditure in excess of the Estimate has been incurred under some Sub-heads, but on a comparison with the savings on other Sub-heads, there is a Net Surplus of 25,620*l.* 8*s.* 4*d.*, as shown on the Account.

	£.	s.	d.
Grant	516,081	–	–
Expenditure	490,460	11	8
Net Surplus	£. 25,620	8	4

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CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 11.—PUBLIC EDUCATION, IRELAND—*continued.*

(A.)

My Lords and Gentlemen, Treasury Chambers, 22 November 1872. 17,328.

IN reply to your Secretary's letter of the 14th instant, I am commanded by the Lords Commissioners of Her Majesty's Treasury to acquaint you that their Lordships are pleased to sanction the transfer in the Estimates for 1873–74 from Sub-head E. 1 ("National Schools, Principal and Assistant Teachers") to Sub-head D. (Model Schools) 1 to 6, of such portions of the recent Grant of Parliament of 104,091 *l.* for payments by results, as were included for the benefit of Model School Teachers, amounting, as their Lordships understand, to 2,800 *l.* 2,800 *l.*

I am, &c.
(signed) *William Law.*

The Commissioners of
National Education, Dublin.

(B.)

(Enclosure.)

Sir, Office of National Education, June 1873. 6010—73.

WE have submitted to the Commissioners of National Education your letter of the 18th April addressed to P. J. Keenan, Esq., C.B., informing him that "the attention of the Comptroller and Auditor General has been drawn to the amount of Government Stock standing to the credit of the Commissioners of Education in respect of a fund called the 'Private Contribution Fund,' and also to the sums brought to credit in the accounts as dividends received thereon;" and requesting "an explanation as to the nature of the fund, and of the conditions under which payments are made out of it." B.O. 17—6—73.

We are directed to transmit, in reply, for the information of the Comptroller and Auditor General, a statement showing the conditions on which payments from each fund are made; and further to state that the Commissioners have not appropriated the interest of these funds since the dates specified in the statement, but that measures will be adopted to do so immediately, in accordance with the wish of the donor in each case. Enclosure.

We are, &c.
(signed) *James Kelly,*
Wm. H. Newell,
Secretaries.

The Secretary
Exchequer and Audit Department,
Somerset House, London, W.C.

(Enclosure.)

PRIVATE CONTRIBUTION FUND.

Name of Fund.	Conditions under which Payment made.	Date of last Payments.
Morpeth Fund; amount, 1,000 *l.*	Interest to be laid out on "Annual Premiums" to deserving Teachers.	March 1856.
Blake Fund; amount, 1,000 *l.*	Interest to be distributed in yearly premiums for advancement of Industrial Education in County Galway.	February 1868.
Corballis Fund; amount, 90 *l.*	To increase the number of premiums for order, neatness, and cleanliness in National Schools.	No payment made.
Worship Fund; amount, 100 *l.*	Interest to be given as premiums to two of the male teachers sent up for training, who shall be best prepared in Board's books.	December 1855.
Killury (or Nelan) Fund; amount, 550 *l.*	Interest to be applied to the support of Killury National School.	December 1872.

Office of National Education, Dublin,
19 June 1873.

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CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 12.

THE COMMISSIONERS OF EDUCATION IN IRELAND (ENDOWED SCHOOLS).

ACCOUNT of the Sum Expended, compared with the Sum Granted, for EDUCATION (ENDOWED SCHOOLS), IRELAND, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salary of Secretary	450 – –	450 – –	—	—
B.—Travelling of Commissioner	30 – –	10 13 6	19 6 6	—
C.—Incidental Expenses	175 – –	162 18 10	12 1 2	—
£.	655 – –	623 12 4		—
Surplus to be surrendered £.			31 7 8	

Estimated Amount of Extra Receipts payable to the Exchequer - Nil.
Amount of Extra Receipts realised in the Year 1872–73, and paid over to Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—No variation.			£. s. d.
B.—Difference between amount granted and that paid to Commissioner for Travelling			19 6 6
C.—Difference between amount granted and that expended for Postage	£. 1 5 10		
Difference between amount granted and that paid for Law Costs	10 15 4		
			12 1 2
		£.	31 7 8

The Surplus 83 *l.* 7 *s.* 5 *d.*, shown on the Account of the Vote "The Commissioners of Education in Ireland (Endowed Schools)," for the year ended 31st March 1872, has been surrendered. (*Vide* Monthly Account, sent 29th April 1873.)

8, Clare-street, Dublin,
24 November 1873.

Wm. Cotter Kyle,
Secretary, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

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VOTE 12.

THE COMMISSIONERS OF EDUCATION IN IRELAND (ENDOWED SCHOOLS).

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus on the Grant, as shown in the Account, is 31*l.* 7*s.* 8*d.*

	£.	*s.*	*d.*
Grant	655	–	–
Expenditure	623	12	4
Surplus	£. 31	7	8

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CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 13.

NATIONAL GALLERY, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the NATIONAL GALLERY, IRELAND, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - - - - - -	876 – –	966 8 9	- -	90 8 9
B.—Purchase of Pictures - - - - -	1,000 – –	1,000 – –	—	—
C.—Incidental Expenses - - - - -	504 – –	520 16 2	- -	16 16 2
£.	2,380 – –	2,487 4 11	—	
Deficit to be voted - - - £.				107 4 11

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - - -	31 13 5
Amount of Extra Receipts realised in the Year 1873, and paid over to Exchequer - -	31 6 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Excess of 90 *l.* 8 *s.* 9 *d.*, under this head, was caused by the payment to Mr. Killingly, the late Registrar, the arrears of his salary for the year 1871, during which he was suspended from his office.

C.—The Excess of 16 *l.* 16 *s.* 2 *d.* under C., was due to the necessity of supplying a sum disallowed in last year's Account for want of vouchers, which were subsequently furnished.

The Surplus of 220 *l.* 9 *s.* 9 *d.*, shown on the Account of the Vote "National Gallery, Ireland," for the year ended 31st March 1872, has been surrendered.

Henry E. Doyle,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 13.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Appropriation Account for this Service which should have been transmitted to the Exchequer and Audit Department on or before the 30th November, was not received till the 20th December.

2. The Sub-head C. includes an unauthorised payment of 5 *s.*, and under the same head there is an overcharge of 10 *s.*

3. The Extra Receipts realised in the year 1872-3, and paid over to the Exchequer, amounted to 31 *l.* 13 *s.* 5 *d.*, and not 31 *l.* 6 *s.* 9 *d.* No amount was set down in the Estimate as probable receipts payable to the Exchequer.

4. Deducting the sum of 15 *s.* referred to in paragraph 2, there remains a deficit of 106 *l.* 9 . 11 *d.* to be voted by Parliament, the expenditure under the Sub-head C. will therefore be reduced to the sum of 520 *l.* 1 *s.* 2 *d.*

	£. s. d.
Grant - - - - - - - - - - -	2,380 – –
Expenditure - - - - - - - - -	2,486 9 11
Deficit - - -	£. 106 9 11

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CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 14.

ROYAL IRISH ACADEMY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for ROYAL IRISH ACADEMY, in the Year ended 31st March 1873, showing the Surplus or Deficit.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Royal Irish Academy - - - - - -	1,877 - -	1,877 - -	—	—

Dublin Castle,
3 October 1873.

Hartington.

Thomas H. Taylor,
Clerk in Charge of Account.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

Examined,
J. W. Seady, Inspector.

VOTE 14.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THOUGH the Vote for this service is of the nature of a Grant-in-aid, yet, inasmuch as various items and amounts are specifically introduced in the Estimates as "Recommended by a Committee of the House of Commons in 1864," I called for, and have been furnished with, satisfactory evidence that the expenditure has been applied in accordance with that recommendation.

2. The Grant and Expenditure are as stated in the Account, viz.:—

	£.
Grant - - - - - - - - - - -	1,877
Expenditure - - - - - - - - -	1,877

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CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 15.

THE QUEEN'S UNIVERSITY IN IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the QUEEN'S UNIVERSITY IN IRELAND, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICES.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	1,148 – –	1,137 14 –	10 6 –	—
B.—Examiners' Stipends	1,203 – –	1,220 – –	–	17 – –
C.—Examiners' Expenses	722 – –	704 11 –	17 9 –	—
D.—Medals and Prizes	624 – –	629 10 –	–	5 10 –
E.—Incidentals	163 – –	137 1 11	25 18 1	—
£.	3,860 – –	3,828 16 11	53 18 1	22 10 –
Deduct Deficit			22 10 –	
Net Surplus to be surrendered £.			31 8 1	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	710 – –
Amount of Extra Receipts realised in the Year 1872-73, and paid over to Exchequer	879 15 –
Extra Receipts in Excess of Estimate £.	169 15 –

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Saving was effected because the augmentations for the year did not take effect until the July, or second quarterly payment.

B.—The greater part of the small increase in this item was caused by the necessity of engaging the services of an Examiner to replace one who fell ill.

C.—The Saving under this head is owing to the fluctuating character of the item.

D.—The increase under this head is owing to the fluctuating character of the item.

E.—The Saving under this head is owing to the fluctuating character of the item.

The extra receipts consist of the fees of candidates and convocation fees. The amount realised was in excess of the estimated amount, on account of the progress of the University, the estimate having been founded on the receipts of the preceding year.

G. Johnstone Stoney, M.A., F.R.S.,
Secretary to the University, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

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VOTE 15.

THE QUEEN'S UNIVERSITY IN IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THIS account, which should have been rendered on or before the 30th of November, was not received in this Department until the 5th of December.

2. The Accounting Officer has, in error, altered the original classification of the Grant, under the following Sub-heads, viz. :—

A.—Salaries should have been 1,098 *l.*, instead of 1,148 *l.*

B.—Examiners' stipends, 1,185 *l.*, instead of 1,203 *l.*

E.—Incidentals, 231 *l.*, instead of 163 *l.*

3. The statement of extra receipts realised in 1872–73, and paid over to the Exchequer, should be 880 *l.* 5 *s.*, instead of 879 *l.* 15 *s.*, as shown in the statement on the Account.

4. The Accounting Officer has omitted to state that the surplus on the Vote for the year 1871–72, amounting to 76 *l.* 9 *s.* 4 *d.*, has been surrendered.

	£.	*s.*	*d.*
Grant	3,860	–	–
Expenditure	3,828	16	11
Net Surplus	£. 31	3	1

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CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 16.

QUEEN'S COLLEGES, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the QUEEN'S COLLEGES, IRELAND, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d	£. s. d.	£. s. d.
A.—In aid of the Expenses, Queen's College, Belfast	1,000 – –	1,000 – –	—	—
B.— Ditto - ditto - - - Cork -	1,000 – –	1,000 – –	—	—
C.— Ditto - ditto - - - Galway	1,000 – –	1,000 – –	—	—
D.—In aid of the Augmentation of the Salaries of the Professors of the above-named Colleges - -	1,176 – –	1,176 – –	—	—
£.	4,176 – –	4,176 – –	—	—

The Surplus of 69 *l.* 16 *s.* 11 *d.* shown on account of the Vote "Queen's Colleges, Ireland," for the year ended 31st March 1872, has been surrendered.

Dublin Castle,
3 October 1873.

Hartington.

Thomas H. Taylor,
Clerk in Charge of Account.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
J. W. Soady, Inspector.

VOTE 16.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

(A) (B).

1. WITH reference to my Report of last year upon this Grant, and to paragraph No. 67 in the first Report of the Public Accounts Committee for 1873, I beg leave to submit copy of a letter and its enclosure recently received from the Treasury upon the subject, and of my reply, dated the 5th December 1873.

2. The Grant and Expenditure are, as stated in the Account:—

	£.	s.	d.
Grant - - - - - - - - - -	4,176	–	–
Expenditure - - - - - - - - -	4,176	–	–

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CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 16.—QUEEN'S COLLEGES, IRELAND—*continued.*

(A.)

17,303/73.

Sir, Treasury Chambers, 1 December 1873.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith, with reference to Mr. Treherne's letter of 18th July last, copy of a letter addressed by this Board to the Chief Secretary for Ireland, on the subject of the defalcations at Cork College in 1871.

I am to call your attention to the decision therein contained which relieves the President and Vice President of the College from personal responsibility.

I am to add that, on consideration, my Lords have come to the conclusion that there is no benefit to be derived, in this case, from carrying on a balance which does not exist, and that it will be better to charge the College with the actual amounts only which have been received.

My Lords will be glad to be favoured with any observations you may have to make on the subject of the proposed audit of the accounts of Queen's Colleges.

I am, &c.

The Comptroller and Auditor General, &c. &c. &c. (signed) *William Law.*

14,999/73.

My Lord, Treasury Chambers, 22 November 1873.

THE Lords Commissioners of Her Majesty's Treasury have had under consideration the correspondence which was occasioned by the defalcation at Cork College in 1871.

It will be in your Lordship's recollection that Mr. Fitzgerald, the bursar, embezzled a sum of more than 1,200*l.* belonging to the College; that the fraud was rendered possible by apparent negligence on the part of the President and Vice President; that the Treasury would have submitted the question of the responsibility of these officers to the visitors; that the Lord Lieutenant did not consider the settlement of such a point to fall within the functions of the visitors; that he referred the question of responsibility to the Law Officers of the Crown, who advised against the institution of proceedings to recover the misappropriated moneys from the President and Vice President.

Your Lordship will further remember that the Treasury, warned by the defalcation thus brought to light, deputed two of its officers, Mr. Foster and Mr. Vine, to report upon the system of account in force at each of the Queen's Colleges.

These gentlemen made several recommendations, which were adopted as far as Belfast and Galway were concerned, but which, entrusting, as they did, large powers to the President, were suspended in the case of Cork, while the responsibility of the then office-holder was under discussion.

Further, the facts connected with the fraud committed by Mr. Fitzgerald were reported to Parliament by the Comptroller and Auditor General, and came under the cognizance of the Committee of the House of Commons on Public Accounts, whose Report will be considered later. That Report, together with the recommendations of Messrs. Foster and Vine, was referred by his Excellency to the Presidents of the three Colleges, and to the Secretary of the Queen's University, who have stated their views at length, while the case has been summed up by your Lordship in your letter of 13th January.

Circumstances led to a postponement of the question at the time, but the information required being now complete, my Lords think it desirable to make known to his Excellency and to the Comptroller and Auditor General, the conclusions at which they have arrived, before the Account for the year 1872–3 is finally closed.

The Lord Lieutenant will see from the correspondence, of which a summary has just been given, that the discussion has mainly turned on the following points, viz.:

1. The necessity or otherwise of making good the stolen money.
2. The personal responsibility of the President and Vice President of the College.
3. The reforms which must be introduced into the system in order to render a repetition of such a scandal impossible.

1. The first point is already decided. The College had a considerable sum in hand, against which the theft has practically been charged; but my Lords wish it to be clearly understood that losses occurring through the carelessness or criminality of the College officers will be borne by the College.

2. My Lords, in deference to the judgment of the Lord Lieutenant and to the opinion expressed by the Law Officers, agree with his Excellency that it would not be advisable to institute proceedings on the part of the Crown, against the President or Vice President in order to recover from them the moneys allowed to be embezzled by Mr. Fitzgerald.

3. Upon the third point, viz., improvement of the existing system of account, there is considerable diversity of opinion.

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CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 16.—QUEEN'S COLLEGES, IRELAND—*continued.*

It should of course be noted at the outset that the revenues of the colleges are derived—

(1.) From an endowment charged upon the Consolidated Fund;

(2.) From a grant voted annually in Supply;

(3.) (and in a very insignificant degree, as compared with the two preceding heads) From fees and other private sources.

On the passing of the Exchequer and Audit Act, it was necessary to make provision for rendering to the Comptroller and Auditor General an Account of the grant.

It was, however, impossible to apply the ordinary regulations of audit to expenditure out of the grant, forming as it did only a portion of, and undistinguishable from, the total College Expenditure.

It was, therefore, determined to treat it as a Grant-in-aid, in which case the Comptroller and Auditor General would accept the receipt of the duly authorised officer of the College as a sufficient discharge. This arrangement was sanctioned at a time when this Board was under great pressure to bring the Exchequer and Audit Act into operation, but on reconsideration my Lords think that it is hardly satisfactory. They agree with the Comptroller and Auditor General, in his Report upon the Vote for the Queen's Colleges 1870, that inasmuch as the whole expenditure of the Colleges is, with some trifling exceptions, defrayed out of public money, the annual vote or additional grant cannot with propriety be considered as a Vote-in-aid, in the same sense as grants to learned societies or institutions which are mainly supported from other than public sources.

My Lords wish it therefore to be understood that henceforth the Vote for the Queen's Colleges will no longer be treated simply as a Grant-in-aid, but that it will be practically subjected to the same audit as other votes of Parliament, and it will therefore be necessary to lay down such regulations as will enable the Comptroller and Auditor General to discharge his duty.

The Committee of the House of Commons on Public Accounts pointed out in their Report of 1872 a course which would meet this object. They say, "Under these circumstances it appears to your Committee that on financial grounds it would be desirable that steps should be taken for relieving the Consolidated Fund from the annual charge of 21,000 *l.* for the maintenance of these Colleges; that the whole of their annual requirements be made the subject of Estimate in the regular way; that the fees received be paid into the Exchequer, and that the Annual Accounts be rendered to the Comptroller and Auditor General as in the case of all other departments."

My Lords, speaking on financial grounds only, have no hesitation in expressing their conviction that this is the proper course to pursue. It has been the policy of late years to remove from the Consolidated Fund to the Votes all charges to which the faith of Parliament cannot be regarded as in a special manner plighted, and over which, therefore, it had (as it were) for the time resigned its control.

They admit, however, the weight of reasons other than financial, and in presence of the objections entertained by the Lord Lieutenant to the transfer, they will not urge the point, provided his Excellency will assist them in satisfying the alternative requirement of the Committee, viz., that in any case "it would appear absolutely necessary that provision should be made by Statute, if no other means are available, that these large issues of public money, appropriated to the Queen's Colleges out of the National resources, should be entrusted to responsible hands for expenditure, and that due accountability for them be distinctly required and secured."

Further, there is no doubt that in the case of ordinary public expenditure, it is in accordance with sound practice to require that the whole amount of such expenditure should be voted, and that fees and other extra receipts should be paid into the Exchequer. My Lords, however, recognise the peculiar nature, in this case, both of the Vote itself and of the receipts which are now in question, and, if the principle of due accountability can be secured, they are not disposed to insist upon their views in opposition to the wishes both of the Presidents of the Colleges and of the Irish Government.

But, in making these concessions, they must point out that there is one condition indispensable to any arrangement to be based upon them, viz., that there shall be in each College but one cash account for audit, and but one cash balance. That the account shall include all the financial transactions of the College; all receipts, whether from public or from private sources; and all Expenditure, on whatever fund it may be considered chargeable. This Account need not interfere with any special Accounts of private funds which may be required by law.

In order to make their meaning clear, my Lords will sketch out the system of control and Account which will, in their view, remove the objections to which the old system was liable, without unduly interfering with the free action of the College Authorities.

1. The Council, as recommended by the Presidents, will control the Expenditure. It will order expenditure upon such proof as it may think necessary, and will lay down regulations

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regulations to ensure the observance of due precaution in the preparation of orders and cheques, and for the proper conduct of business in vacation. The orders of the Council authorising expenditure will be signed by the President and Registrar.

2. The Bursar will be the financial officer of the College. The Account at the bank, as well as any other Accounts which may be kept under statute or other authority, will stand in his name, but his cheques will only be honoured when countersigned by the President, or in his absence by the Vice President, or other deputy specially assigned. They will be payable to order. The imprest to the Bursar, for payments too small to be made by cheque, should never exceed one month's expenditure.

3. The President and the Registrar will be personally responsible, for seeing that the orders authorised by the Council for incurring expenditure, are correctly recorded, and for this purpose will sign each of them in the Minute Book.

4. The President and the Bursar will be personally responsible for seeing that the cheques issued are in accordance with the orders.

5. All receipts and payments, of what nature soever, will be included in the Cash Account.

6. Receipts and payments on account of private sources of Revenue, will be stated and vouched in the manner recommended by Mr. Foster and Mr. Vine.

7. The Cash Account of each College should be rendered monthly to the Comptroller and Auditor General, supported by such vouchers as he may require.

As it is not the intention of this Board to insist upon the surrender of any balance which may remain unexpended at the close of the year, they will suggest the following course of proceeding to the Comptroller and Auditor General, viz., that the Appropriation Account of the Annual Supply Grant of Parliament be prepared and rendered in the ordinary manner, by your Lordship's department, as applicable to a Grant-in-aid, the receipt of the President being accepted (for the purposes of this Account) as the voucher in discharge.

But that this Appropriation Account be accompanied by an Abstract Account, showing *the whole* of the Income and Expenditure of the College in the year, and the balances at the commencement and close of the year, and that this Account be audited and reported upon by the Comptroller and Auditor General, and appended to the Appropriation Account for presentation to Parliament.

It appears to my Lords, that by this means the just requirements of Parliament may be generally reconciled with the views of the Colleges and of the Lord Lieutenant, and they hope to hear that his Excellency is able to adopt their suggestions, and that they will thereupon be carried into immediate effect.

I am, &c.

The Chief Secretary for Ireland. (signed) *R. R. W. Lingen.*

(B.)

Exchequer and Audit Department,
6 December 1873.

Sir,

I AM directed by the Comptroller and Auditor General to acknowledge the receipt of a letter from Mr. Law, dated the 1st instant, No. 17,303, transmitting copy of a letter addressed by the Lords Commissioners of Her Majesty's Treasury to the Chief Secretary for Ireland, on the subject of the defalcation at Cork College in 1871, and suggesting regulations for the future rendering and bringing under the notice of Parliament of the Accounts of Queen's Colleges in Ireland.

As their Lordships request to be favoured with any observations the Comptroller and Auditor General may have to make in regard to the proposed Audit, I am to state, that so far as this department is concerned, there will be no difficulty in giving effect to the proposed arrangements, in which the Comptroller and Auditor General quite concurs.

With reference to the last paragraph of your letter to the Chief Secretary, the Comptroller and Auditor General would venture to suggest that, provided there is no objection offered to the proposed scheme on the part of the Lord Lieutenant, the new form of monthly Account for Cork College may commence from the 1st April next.

The Comptroller and Auditor General proposes, with their Lordships' concurrence, to submit copies of the present correspondence, with his Report to Parliament upon the Account of the Vote for Queen's Colleges in Ireland.

I have, &c.

R. R. W. Lingen, Esq., C.B., &c. &c. &c. (signed) *H. Treherne.*

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CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

IN the course of the Examination of the Services under this Class of the Votes for 1872-73, 530 questions have been raised, of which 167 occasioned alterations, 90 called for the production of Authorities, and the remainder were satisfactorily explained.

The following Statement will show how far the Expenditure in respect of the Grant for the Services in Class IV. has fallen short of the Grants for the Year 1872-73.

It will be seen, that the Net Surplus on all the Votes of this Class amounts to 276,175 *l.* 2 *s.* 2 *d.*

STATEMENT.

Number of Vote.	Service.	Grant.	Expenditure.	Expended.		Extra Receipts, payable to the Exchequer.	
				Less than Granted.	More than Granted.	Estimated.	Realized.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	Public Education, Great Britain -	1,551,560	1,313,078 5 10	238,481 14 2	- -	50 - -	16 1 6
2	Science and Art Department - -	237,412	230,420 12 6	6,991 7 6	- -	4,000 - -	5,987 16 1
3	British Museum - - - -	113,201	111,391 4 4	1,809 15 8	- -	300 - -	468 5 5
4	National Gallery - - - -	5,815	5,461 13 8	353 6 4	- -	160 - -	227 17 6
5	National Portrait Gallery - - -	2,000	1,972 13 5	27 6 7	—	—	—
6	Learned Societies, Great Britain -	12,450	12,450 - -	—	—	—	—
7	University of London - - -	9,622	9,386 16 5	235 3 7	- -	4,000 - -	3,766 - 4
8	Endowed Schools Commission - -	14,077	11,385 - 4	2,691 19 8	- -	25 - -	195 4 6
9	Universities, &c. in Scotland - -	18,785	18,777 - 6	7 19 6	—	—	—
10	National Gallery, &c., Scotland - -	2,100	2,100 - -	—	—	—	—
11	Public Education, Ireland - -	516,081	490,460 11 8	25,620 8 4	- -	19,070 - -	21,082 5 11
12	Commissioners of Education in Ireland (Endowed Schools) - - -	655	023 12 4	31 7 8	—	—	—
13	National Gallery, Ireland - - -	2,380	2,486 9 11	- -	106 9 11	- -	31 13 5
14	Royal Irish Academy - - -	1,877	1,877 - -	—	—	—	—
15	Queen's University, Ireland - -	3,860	3,828 16 11	31 3 1	- -	710 - -	880 5 -
16	Queen's Colleges in Ireland - -	4,176	4,176 - -	—	—	—	—
	£.	2,496,051	2,219,875 17 10	276,281 12 1	106 9 11	28,315 - -	32,655 9 8
			Net Surplus - - -	£. 276,175 2 2		More than Estimated	£. 4,340 9 8

Exchequer and Audit Department,
15 January 1874.

Wm. Dunbar,
Comptroller General of the Receipt and Issue of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

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CIVIL SERVICE ACCOUNTS, 1872-73.

CLASS V.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE ESTIMATES, CLASS V., for the Year ended the 31st of March 1873; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

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CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 1.

DIPLOMATIC SERVICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for DIPLOMATIC SERVICES, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries of Ambassadors, &c., including Allowances for Rent	146,022 – –	144,945 11 1	1,076 8 11	—
B.—Salaries of Second and Third Secretaries, &c. &c.	21,054 – –	20,205 7 5	848 12 7	—
C.—Wages	4,300 – –	5,308 1 7	- -	1,008 1 7
D.—Journeys on the Public Service	3,000 – –	2,737 – –	263 – –	—
E.—Couriers	3,000 – –	3,435 15 8	- -	435 15 8
F.—Telegrams	2,000 – –	2,576 19 8	- -	576 19 8
G.—Printing and Stationery	400 – –	331 10 4	68 9 8	—
H.—Postage	3,000 – –	2,600 2 2	399 17 10	—
I.—Fuel and Light	1,100 – –	1,087 1 10	12 18 2	—
K.—Extra Rent and Furniture	950 – –	1,511 6 10	- -	561 6 10
L.—Law Charges	450 – –	476 14 6	- -	26 14 6
M.—Relief to Distressed British Subjects	250 – –	5 2 5	244 17 7	—
N.—Pensions	300 – –	- Nil -	300 – –	—
O.—Incidental Expenses	3,500 – –	3,798 14 8	- -	298 14 8
P.—Special Missions and Services	10,000 – – * 30,000 – –	39,460 19 8	539 – 4	—
Q.—Outfits	4,000 – –	5,731 – –	- -	1,731 – –
£.	233,326 – –	234,211 7 10	3,753 5 1	4,638 12 11
Deduct Surplus				3,753 5 1
Net Deficit to be voted £.				885 7 10

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	14,800 – –
Amount of Extra Receipts realised in the Year 1872–73, and paid over to Exchequer	14,570 17 11

* Supplemental Estimate.

Note.—See note to Appropriation Account for "Consular Services."

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A., B.—A surplus may always be expected on these Sub-heads, arising from lapses of salary, &c. This was partially provided for as to Sub-head A. by a deduction of 2,000 *l.* in the Estimate.

C.—The wages of servants to the Mission in Persia have in one or two instances been raised, but the excess on this heading is mainly caused by the necessity of making temporary special allowances to the servants generally, to meet the state of things consequent on the famine in that country.

D.—Observation not considered necessary.

E.—A local courier service has been established between Rome and Ancona in connection with the Indian Mail, the expense of which was not provided for in the Estimate, but which is more than compensated for through the cessation of the direct monthly service previously carried on between this country and Rome.

F.—It is impossible to estimate for this service with accuracy.

G., H.—A reduction has been made in these Sub-heads in the Estimate for the year 1873–74.

I.—Same as D.

K.—It was found necessary to incur some expense on the transfer of the Legation from Florence to Rome, which had not been estimated for, but which was chargeable to this Sub-head.

L.—Same as D.

M.—This expenditure is necessarily fluctuating; a considerable reduction, however, has been made in the Estimate for this service for the year 1873–74.

N.—This service was provided for under the Department of Her Majesty's Paymaster General.

O., P.—Same as D.

Q.—Same as F.

The Surplus of 4,552 *l.* 19 *s.* 10 *d.*, shown on the Account of the Vote "Diplomatic Services," for the year ended 31st March 1872, has been surrendered.

Foreign Office,
29 November 1873.

F. B. Alston,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

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CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 1.

DIPLOMATIC SERVICES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. SUB-HEAD B.—Under this Sub-head is a sum not provided for in the Estimates of 115 *l.* 15 *s.* 7 *d.*, as the Government contribution towards the expenses of the British Church at Copenhagen. In reply to an inquiry as to the circumstances under which this charge was not defrayed out of the Sub-head "Chapels, Chaplains, &c.," of the Consular Vote, the accounting officer replied, "The chaplain at Copenhagen is not under the Consular Vote, although the principles of Section xi have been partially applied to his case."

2. It has been the practice for many years past for the Minister in Italy to include amongst the charges against the Diplomatic Vote the expenses incurred for postage and telegrams at some of the consulates under his control. As such charges seem to me to be fully provided for under a specific Sub-head of the Consular Vote, I communicated with the accounting officer, and I understand that in future all such charges will be included under the Sub-head of that Vote.

3. Sub-Head P.—The sum originally required in the Estimates of the year 1872-73 to cover the expenses of this Sub-head (Special Missions) was 10,000 *l.*

On the 16th July 1872, however, a Supplementary Estimate for 30,000 *l.* was presented and voted.

The details given in support of this additional Vote were as follows:—

	£.	s.	d.
North American Boundary Commissions (on account)	10,000	–	–
Washington Mixed Commission	10,000	–	–
San Juan Boundary Arbitration	1,000	–	–
Expenses of Geneva Arbitration	15,000	–	–
	36,000	–	–
Original Vote, General Expenses	10,000	–	–
	46,000	–	–
Deduct probable Surplus on Original Estimate	6,000	–	–
£.	40,000	–	–

It appears, however, upon reference to the accounts furnished, that, in addition to the sums charged previously to 1st April 1872, and subsequent to 31st March 1873, the actual expenditure which came in course of payment during the period of the present Account, has been as follows:—

	£.	s.	d.	£.	s.	d.
North American Boundary Commission	Nil.					
Washington Mixed Commission	12,798	18	5			
San Juan Boundary Arbitration	1,874	7	–			
Expenses of Geneva Arbitration	18,684	18	8			
	33,358	4	1			
Miscellaneous Special Services, viz.:—						
Danubian Navigation Commission	2,844	5	9			
Japanese Embassy	907	14	5			
Niger Expedition	221	11	10			
Livingstone Relief	654	10	11			
French Treaty of Commerce	816	18	7			
Consular Tour of Inspection	272	17	5			
Envoy at Rome	150	–	–			
Attendance on Her Majesty	99	2	–			
Expenses in Greece	19	–	5			
Sugar Conference	116	14	3			
				6,102	15	7
£.				39,460	19	8

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CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 1.—DIPLOMATIC SERVICES—*continued.*

4. Although some of the expenditure incurred on account of the Geneva Arbitration is, in my opinion, imperfectly vouched, I have not considered it necessary to disallow the sums, in consequence of the exceptional nature of the case.

5. As regards the expenses of the Washington Mixed Commission, it was agreed by the Treaty of Washington that the whole expenses of the Joint Commission, including the contingent expenses, should be defrayed by a rateable deduction on the amount of the sums awarded by the Commissioners.

The sittings of the Commission not having terminated at the close of the last financial year, no repayments have as yet been made on account of the expenses incurred. From the annexed correspondence, however, it will be seen that I have brought the subject under the notice of the Secretary of State.

6. With reference to various payments described as "Expenses of Secretary," which seem to me to come under the title of contingent expenses, and consequently recoverable under Article xvi of the Treaty of Washington above referred to, I received the following reply to an inquiry whether these charges against the Vote would be eventually recovered and repaid to Her Majesty's Exchequer:

"The item described as 'Expenses of Secretary' is connected with the Claims' Commission which is sitting at Washington, and the chief clerk would be glad to defer answering the Comptroller and Auditor's question as regards that item for the present."

It will be observed that in a note appended to the Supplementary Estimate above referred to, it is stated that the whole expenses of the Commission would be defrayed by a rateable deduction on the amount of the sums awarded, and that the expenditure incurred was consequently in the nature of an advance to be afterwards repaid.

7. In a note appended to the Account of the Vote for Consular Services, reference is made, in conformity with the directions of the First Report of Public Accounts Committee, 1869, to an extra gratuity paid to the Japanese Interpreter and Translator while employed on special service; I am of opinion that in addition to this payment, that made to the Secretary of the Mixed Commission at Washington (646 *l.*), and the gratuity to the Second Secretary at Berne (50 *l.*), as well as the payments to an unpaid attaché at Paris for extra services in connection with the Geneva Arbitration (238 *l.* 1 *s.* 5 *d.*), should have also been noticed.

The Accounting Officer, however, holds, that for reasons similar to those stated in his letter of 29th December 1873, appended to my Report on the Vote for the Foreign Office, the allowance to the Secretary at Washington should not appear in the note.

8. There has been expenditure in excess of the sums voted on Sub-heads C., E., F., K., L., O., and Q., amounting in the aggregate to 4,638 *l.* 12 *s.* 11 *d.*

The Net Deficit to be voted is 885 *l.* 7 *s.* 10 *d.*

The account shows:—

	£.	*s.*	*d.*
Grant - - - - - - - - - -	233,326	-	-
Expenditure - - - - - - - - -	234,211	7	10
Net Deficit - - - £.	885	7	10

Exchequer and Audit Department, Somerset House,
London, W.C., 22 April 1873.

Sir,

THE attention of the Comptroller and Auditor General has been called to the accounts in respect of the expenses incurred by the Mixed Commission at Washington charged to the Sub-head "Special Missions" of the Vote for Diplomatic Services, 1872-73, and I am to inform you, for the information of Earl Granville, that it will be desirable that a certificate from the Commissioners should accompany each payment on account of the British

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British share of the joint expenses, in order that the Comptroller and Auditor General may be able to satisfy himself that the sum charged in Mr. Howard's account is the moiety of the expenses incurred.

I am also to add that in the opinion of the Comptroller and Auditor General it will be necessary that, at the close of the sittings of the Commission, he should be furnished with a complete account of its whole expenses, including contingent expenses, together with a schedule of the various rateable deductions made from the claims adjudicated upon, as provided for in Article xvi of the Treaty of Washington, in order that he may be able to state in his Report to Parliament that no expenses other than those contemplated by the Treaty have been thrown upon the Votes of Parliament, and that these charges incurred and recovered have been duly repaid to Her Majesty's Exchequer.

I have, &c.
F. B. Alston, Esq., Foreign Office. (signed) *H. Treherne.*

Sir, Foreign Office, 29 May 1873.

IN reply to your letter of the 22nd ultimo, I am directed by Earl Granville to state to you, for the information of the Comptroller and Auditor General, that the quarterly accounts of the expenses of the Mixed Commission on Claims at Washington are already signed, either by the Commissioners or the agents respectively of the two Governments.

As regards the steps to be taken at the close of the sittings of the Commission, I am to say that it appears to Lord Granville that all measures for giving effect to its decisions should, at the close of the Commission, be settled in communication with the Treasury.

I have, &c
C. L. Ryan, Esq. (signed) *F. B. Alston.*

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CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 2.

CONSULAR SERVICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for CONSULAR SERVICES, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
GENERAL SERVICE:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	119,097 – –	117,227 19 3	1,869 – 9	—
B.—Office Expenses and Rent	28,550 – –	28,846 12 4	- -	296 12 4
C.—Special Services, Outfits, and Travelling	4,000 – –	3,058 – 10	941 19 2	—
D.—Postage	650 – –	722 16 4	- -	72 16 4
E.—Incidental Expenses	3,500 – –	2,954 10 6	545 9 6	—
F.—Chapels, Chaplains, &c. (in part)	10,000 – –	7,650 10 11	2,349 9 1	—
G.—Hospitals (in part)	1,450 – –	1,233 2 6	216 17 6	—
H.—Relief to Distressed British Subjects	900 – –	409 17 3	490 2 9	—
	168,147 – –	162,103 9 11	6,412 18 9	369 8 8
SERVICES IN CHINA, JAPAN, AND SIAM:				
I.—Salaries, Allowances, and Wages	62,789 – –	64,021 4 10	- -	1,232 4 10
K.—Legation Guards	2,883 – –	2,737 11 1	145 8 11	—
L.—Outfits and Travelling	4,250 – –	4,449 16 6	- -	199 16 6
M.—Printing and Stationery	700 – –	567 18 6	132 1 6	—
N.—Postage	700 – –	728 14 10	- -	28 14 10
O.—Rent	63 – –	- -	63 – –	—
P.—Chapels and Chaplains	600 – –	339 4 6	260 15 6	—
Q.—Incidental Expenses	5,700 – –	4,818 2 2	881 17 10	—
R.—Prison Expenses, Witnesses, &c.	1,500 – –	958 – 2	541 19 10	—
S.—Medical Attendance	1,400 – –	1,659 – 5	- -	259 – 5
T.—Relief to Distressed British Subjects	250 – –	95 8 11	154 11 1	—
	80,835 – –	80,375 1 11	2,179 14 8	1,719 16 7
£.	248,982 – –	242,478 11 10	8,592 13 5	2,089 5 3
Deduct Deficit			2,089 5 3	
Net Surplus to be surrendered £.			6,503 8 2	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	60,548 – –
Amount of Extra Receipts realised in the Year 1872–3, and paid over to Exchequer:	
General £. 30,282 14 4	
China 26,195 4 3	
	56,477 18 7

NOTE.—The following Extra Allowances, charged to Public Funds, were paid to Members of the Consular Service during the Year 1872–3:

	£. s. d.
To Consul at Paris, as Librarian to Embassy, charged to Diplomatic Vote	509 – –
To Consul at St. Petersburg, as Translator, charged to Diplomatic Vote	300 – –
To Consul at Calais, in connexion with Messenger Service, charged to Foreign Office Vote	100 – –
To Consul at Marseilles, in connexion with the Indian Mail, charged to Consular Vote	50 – –
To a Japanese Interpreter and Translator, for services in attendance on Japanese Mission, charged to Diplomatic Vote	131 – –
And to 18 Consuls and Vice Consuls, for services to the Admiralty, or Post Office, Allowances amounting in the aggregate to	3,222 – –

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CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 2.—CONSULAR SERVICES—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—A Surplus may always be expected on this Sub-head, arising from lapses of salaries, &c.
B.—It was found necessary, in some three or four instances, to increase the allowances slightly.
C.—It is difficult to estimate for this Service with accuracy; a reduction, however, was made in the Estimate for 1873-4.
D.—This Estimate has proved insufficient, and has since been slightly increased.
E.—Cannot be accurately estimated.
F.—A still further reduction has been made in estimating for this Service in 1873-4.
G.—The Expenditure, both at Constantinople and at Smyrna, was rather less than in the previous year.
H.—Same as E.
I.—A sum of 3,000 *l.* was deducted from the Estimate for this Sub-head, on account of salaries which might not come in course of payment. The result proves the deduction to have been excessive.
K., L.—Observation not considered necessary.
M.—This Expenditure is below the average.
N.—Same as K.
O.—On the resignation of the Surgeon at Bangkok, an arrangement was made by which this Expenditure was dispensed with.
P.—In the absence of the Chaplain from Pekin, his salary did not come in course of payment.
Q., R.—In both these cases the Estimates for 1873-4 have been reduced.
S.—This is rather under-estimated now that the drugs for the Legation Guards, as well as those used in the prisons, are charged to this Sub-head.
T.—Same as E.

The Surplus of 16,366 *l.* 11 *s.* 5 *d.*, shown on the Account of the Vote "Consular Services," for the year ended 31st March 1872, has been surrendered.

Foreign Office,
29 November 1873.

F. B. Alston,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 2.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. Sub-heads A. and B. A question has arisen whether British Consuls at foreign ports, as distinguished from Her Majesty's Consuls, are exempted from the terms of the Order in Council of 4th June 1870, which requires that all persons appointed to places of profit under the Crown, with certain specific exemptions, shall give proof of their being possessed of the qualifications required for the post to which they may be appointed.

In reply to an inquiry for a reference to the date of the Civil Service certificate of the Consul at Caldera, the Accounting Officer stated that the Consul in question "was told on his appointment that he might engage in mercantile pursuits, and that his appointment did not necessitate a certificate from the Civil Service Commissioners, but that he must distinctly understand that service under the office without such a certificate gave him no claim whatever on Her Majesty's Government for pension or retiring allowance." To the annexed letter on this point I have received no reply.

2. The salary of the harbour master at Constantinople has been raised from 180 *l.* to 400 *l.* per annum, and, as would appear from the annexed reply of the Accounting Officer, without the consent of the Treasury.

"The harbour master had been remunerated partly by salary but mainly by fees, and the Levant Commission of Inquiry recommended that he should be paid for the future entirely by salary. The recommendations of the Commissioners were laid before the Treasury, and so far as they were approved by that department, have since been carried out, but a specific authority for this salary has not been found, the question having been apparently determined by the decision in regard to the fees." Although I have not received a copy of the Report of the Levant Inquiry Commission, nor of the Treasury approval of any part thereof, I have not felt it incumbent upon me to disallow the difference between the harbour master's original allowance and his present salary.

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CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 2.—CONSULAR SERVICES—*continued.*

3. Sub-head H. Under this Sub-head pensions to two persons, at the rate of 30 *l.* per annum, continue to be paid. The following is the Foreign Office reply to a request that the circumstances under which these allowances were not transferred to Class VI., together with the other superannuations and compassionate allowances formerly payable out of the Diplomatic Vote, might be explained.

"The principle on which these transfers (to Class VI.) were to be made are thus described in a letter from the Treasury to this office (11 March 1872):—'My Lords request that they may be furnished with a complete tabular list of such compassionate allowances now in existence, giving the names of the recipients in full, the offices formerly held by them, their age at the time of retirement, their period of service, their yearly salary at the time of retirement, the amount of the yearly allowance granted, the cause of their retirement, and the date from which the allowance originally commenced.'

"The payments at Cadiz did not appear altogether to answer to this description, it being moreover observed that both in the Consul's quarterly return and in the Treasury Letter of 13 July 1826, the recipients are described as distressed British subjects, and as such that they are chargeable to the Consular Vote under the Act 6 Geo. 4, c. 87."

4. Sub-head J. There is an excess upon this Sub-head, a portion of which is due to the fact that no provision was made in the Estimates for the post of Assessor of the Mixed Court at Shanghae, but Treasury authority for the payment of the salary having been furnished, I have allowed the charge against the Vote.

5. Sub-head Q. Under this Sub-head is included a quarterly payment for documents confidentially obtained. Although I have admitted the charge on the present occasion, as it is stated by the accounting officer to be one of long standing, I cannot but think that it is one more properly chargeable on the Secret Service Vote.

6. Sub-head R. Under the Sub-head of Prison Expenses, the accounting officer has included various charges, amounting to 188 *l.* 8 *s.* 9 *d.*, incurred for the deportation of persons sentenced by the Supreme Courts in China and Japan. As I am unable to contradict the statement of the accounting officer that this Sub-head was intended to cover all such charges, I have admitted them on the present occasion, but I am of opinion that the Sub-head as now described is not sufficiently explicit.

7. I have kept under the notice of the accounting officer the subject of the balances in the hands of the numerous sub-accountants to the Foreign Office; and as will be seen from the annexed letter, measures have been taken which it is hoped will ensure the safety of public monies in their hands.

8. There has been an excess of expenditure over the amounts granted under Sub-heads B., D., I., L., N., and S., amounting in the aggregate to 2,089 *l.* 5 *s.* 3 *d.*, but there is a Net Surplus of 6,503 *l.* 8 *s.* 2 *d.* on the entire Vote.

	£.	*s.*	*d.*
Grant	248,982	–	–
Expenditure	242,478	11	10
Net Surplus	£. 6,503	8	2

(No. 1.)

Exchequer and Audit Department, Somerset House,
London, W.C., 28 November 1873.

Sir,

1,646. I AM directed by the Comptroller and Auditor General to inform you that he cannot, without further information, admit the view expressed in your reply to Query No. 41 on the account of the Vote for Consular Services (General), 1872–73, with respect to the exemption of Mr. Pauli from the operation of the Order in Council of 4th June 1870. It does not appear from your reply that Mr. Pauli has been appointed directly by the Crown, nor has any evidence been afforded that an application has been made to the Lords Commissioners of Her Majesty's Treasury to include in Schedule B. of the Order above referred to, the posts of consuls permitted to engage in mercantile pursuits. In the absence of such authority the Comptroller and Auditor General will be unable to admit as proper charges payments out of the sum voted by Parliament to persons who have not complied with the provisions of the Order in Council.

I have, &c.

F. B. Alston, Esq., Foreign Office. (signed) *H. Treherne.*

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CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 2.—CONSULAR SERVICES—*continued.*

(No. 2.)

Exchequer and Audit Department,
25 November 1873.

Sir,

WITH reference to your reply of the 24th of July to the letter addressed to you from this Department on the 4th of June last, I am directed by the Comptroller and Auditor General to request that he may be informed whether the decision of the Lords of the Treasury has yet been communicated to the Foreign Office, as to the balances in your and your sub-accountant's hands. Should such decision not have been received, I am to submit for the consideration of the Secretary of State for Foreign Affairs whether their Lordships should not again be communicated with upon the subject, in order that the Comptroller and Auditor General may be informed upon the subject previous to his reporting the account to Parliament. 1,064–73.

I have, &c.

F. B. Alston, Esq. (signed) *H. Treherne.*

(No. 2 A.)

Foreign Office, 27 November 1873.

Sir,

IN reply to your letter of the 25th instant, I am directed by Earl Granville to transmit to you, for the information of the Comptroller and Auditor General, a copy of a letter from the Treasury agreeing, with certain modifications, to the proposed instructions to Her Majesty's ministers at Pekin and Yedo, respecting the supply of funds to consuls and other sub-accountants in China and Japan, and as to the limitation of the balances in their hands. The instructions so modified were sent to Her Majesty's ministers at Pekin and Yedo on the 30th of last September, and it is regretted that through an inadvertency the Comptroller and Auditor General was not informed of this sooner.

In conformity with the suggestion in your letter the Treasury shall be again communicated with on the general question.

I have, &c.

C. L. Ryan, Esq. (signed) *F. B. Alston.*

Enclosure in No. 2 A.

Treasury Chambers, 25 September 1873.

Sir,

THE Lords Commissoners of Her Majesty's Treasury have had before them your letter of 26th March, enclosing a draft of instructions which Earl Granville proposes to address to Her Majesty's ministers in China relative to arrangements for providing funds for Her Majesty's consuls, &c., in China, and have directed me to express their regret that so much delay has taken place in replying to your letter.

Their Lordships have directed me to convey to you their concurrence generally in the terms of the proposed despatch, but they would observe at the same time with reference to the concluding words of the fifth paragraph, that they are strongly of opinion that a system of monthly, or at any rate two-monthly, instead of a quarterly supplies of funds should be introduced with the view of reducing the balance in the accountant's hands to the lowest practicable amount. They would also suggest the substitution of the words, "the amount of the necessary balance to be held by the consul," in lieu of "the amount for which a consul would be in advance."

It would appear to them that there could be no difficulty in ascertaining the amount of the average monthly expenditure at each consulate, less the average receipts on account of fees; and that the Treasury Chest officers should then be authorised to make remittances within such limited amounts, and that the consular officers should be positively forbidden to obtain funds from the Chest in excess of the amount needed to make up (with fees) their prescribed average supply for the prescribed period (monthly, bi-monthly, &c., as may ultimately be decided).

I am also to add with reference to the employment of banks, referred to in the 4th paragraph, that it would be desirable to inquire whether the transmission of specie might not be avoided by consular officers availing themselves of the agency of banks at those ports where banks or banking agencies may have been established, but in such cases it will be necessary to lay down definite regulations for their guidance.

I have, &c.

The Under Secretary, Foreign Office. (signed) *William Law.*

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CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 3.

GRANTS IN AID OF EXPENDITURE IN CERTAIN COLONIES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, in Aid of Colonial Local Revenue, and to defray the Salaries and Allowances of Governors, &c., and other Expenses in certain Colonies, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
IN AID OF LOCAL REVENUES:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Heligoland	1,580 – –	1,559 13 1	20 6 11	—
B.—Falkland Islands	3,500 – –	3,500 – –	—	—
C.—West Coast of Africa Steamer	5,000 – –	5,000 – –	—	—
D.—Leeward Islands	17,888 – –	15,400 – –	2,488 – –	—
D1.—Lagos	20,000 – –	20,000 – –	—	—
SALARIES, &c. OF GOVERNORS, &c.:				
E.—Bermudas	2,400 – –	2,400 – –	—	—
F.—Bahamas	1,000 – –	874 19 11	125 – 1	—
G.—Western Australia	1,800 – –	1,799 19 11	– – 1	—
H.—Western Coast of Africa	3,500 – –	3,496 10 2	3 9 10	—
I.—Windward Islands	8,450 – –	8,382 6 9	67 13 3	—
K.—Leeward Islands	3,600 – –	4,509 16 4	- - -	909 16 4
L.—Justices in the West Indies	3,150 – –	1,650 8 3	1,499 11 9	—
M.—Passages of Governors and other Colonial Officers	6,000 – –	4,696 6 1	1,303 13 11	—
N.—Mineralogical Survey, West Indies	200 – –	379 17 4	- - -	179 17 4
O.—Clergy, North America	2,500 – –	2,456 4 1	43 15 11	—
£.	80,568 – –	76,106 1 11	5,551 11 9	1,089 13 8
Deduct Deficit			1,089 13 8	
Net Surplus to be surrendered £.			4,461 18 1	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	Nil.
Amount of Extra Receipts realised in the Year 1872-73, and paid over to the Exchequer	350 – –

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This saving occurred under the head of Coast Guard Establishment, and it arose chiefly from the temporary disallowance of some expenditure which was not fully vouched.

D.—This amount was advanced to the Crown Agents for the Colonies, on behalf of the Leeward Islands Government, in part payment of the cost of the steamer referred to in Part 3 of the Estimate, but it was not expended by them within the year.

F.—In consequence of the absence of the Governor, half salary for one quarter was saved.

H.—The payments of salary and office allowance were thrown out of ordinary course, in consequence of changes in the administration of the Government in Chief of the West African settlements.

I.—This saving arose in the case of Tobago. It was caused partly by a temporary vacancy in the Government, but chiefly by the reduction of the salary, on the appointment of a new Lieutenant Governor, from 1,300 *l.* to 1,100 *l.* per annum.

K.—This excess mainly arose from the fact that the Governor in Chief, having quitted his government in March 1873, drew, in 1872–73, for salary and office allowance, which in ordinary course would have been paid in 1873–74.

L.—This saving has arisen from the retirement of four Justices for whom provision was made in the Estimate, and from the circumstance that in one of these cases a small balance of salary and allowances is still unpaid.

M.—Some passage allowances, for which provision had been made in the Estimate, did not come in course of payment within the year, and, on the other hand, some charges proved to be greater than had been anticipated. In consequence of the uncertainty which exists as to the changes that may occur in any year in the appointment of Colonial Governors, &c., it is impossible to estimate with confidence the requirements under this head of service.

N.—An unexpected expenditure of 88 *l.* 4 *s.* was incurred for some chronometers for use in the survey. The remainder 91 *l.* 13 *s.* 4 *d.* was salary of the surveyor, which was drawn in 1872-73, instead of in 1873-74, as had been expected.

O.—A saving arose from the death of the Rector of Montreal, and from the circumstance that the pension, for one quarter, of the widow of a Missionary was not paid in usual course. There was, on the other hand, an unanticipated charge of 10 *s.* for commission on payment of a pension.

The Surplus of 4,014 *l.* 6 *s.* 5 *d.*, shown on the Account of the Vote "Grants in aid of Expenditure in certain Colonies," for the year ended 31st March 1872, has been surrendered.

Colonial Office,
28 October 1873.

John S. Lewes.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

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VOTE 3.

GRANTS IN AID OF EXPENDITURE IN CERTAIN COLONIES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. Sub-head C., "West Coast of Africa Steamer."—Annexed is the material part of the correspondence which has taken place between the Colonial Office and my Department with reference to this charge.

2. Sub-head D.—The amount allowed by Parliament for the purchase of a steamer, necessitated by the consolidation of the Leeward Islands, was 13,200 *l.*

A contract was entered into for the building of the steamer at a cost of 12,900 *l.* Of this sum work to the amount of 10,400 *l.* only has been completed within the period of the financial year. The agreement with the contractors was that the steamer should be delivered to the Crown Agents for the Colonies on or before 4th January 1873.

As the final payments in respect of the cost of the steamer have not yet been rendered to this Department, I am unable to report upon the steps taken by the Colonial Office in consequence of this non-fulfilment of one of the conditions of the original contract.

3. There is a Net Surplus on the Grant to be surrendered to the Exchequer of 4,461 *l.* 18 *s.* 1 *d.* as shown on the Account,

	£.	*s.*	*d.*
Grant	80,568	–	–
Expenditure	76,106	1	11
Net Surplus	£. 4,461	18	1

Sir, Downing Street, August 1873.

I AM directed by the Earl of Kimberley to request that you will bring under the consideration of the Comptroller and Auditor General a question which has arisen in connection with the vouchers for the expenditure of the Parliamentary Grant of 5,000 *l.* in 1872–73, Class V., Vote 3, Sub-head, "In Aid of Local Revenues C. West Coast of Africa Steamer."

The Comptroller and Auditor General is aware that in 1871–72 a change was made in the form of the Parliamentary Grant, which had previously been one specifically for the maintenance of the steamer, and that in the communications specified in the margin an arrangement was thereupon made between himself and this Department as to the character of the evidence which should be produced in proof of the expenditure of the Parliamentary Vote in its new form. In pursuance of that arrangement full and repeated instructions were sent to the Government of Sierra Leone, which conducted the expenditure for the steamer; but this Department was nevertheless unsuccessful in obtaining the required vouchers and statements from the colony, and it was therefore unable to place any charge against the Parliamentary Grant of 1871–72, as was explained in the Appropriation Account for that year. That Grant accordingly lapsed.

Colonial Office to Exchequer and Audit Department, 11 April 1871.
Exchequer and Audit Department in reply, 3 May 1871.
Colonial Office to Exchequer and Audit Department, 25 May 1871.

Turning now to the Vote of 5,000 *l.* in the year 1872–73, I am to state that His Lordship has only recently received from the colony documentary evidence of the expenditure which had occurred there up to March 1873; and that, even now, it is not in the form which had been specified in the arrangement above referred to. Feeling that there has been inattention and delay on the part of the Colonial authorities, His Lordship has strongly marked his disapproval of their negligence. At the same time there are explanatory circumstances which should be borne in mind, such as the protracted absence on public duty of the Governor in Chief, the absence from Sierra Leone of the steamer at the close of each of the two years 1871–72 and 1872–73, when the accounts had to be made up, and the illness of the financial officers themselves.

Great inconvenience will arise if the Vote of 1872-73 should be allowed to lapse on merely technical grounds, especially as the certificates and statements forwarded from the Colony, although not complete in themselves, appear to contain moral proof of an expenditure considerably in excess of the Parliamentary Grant of that year. It will be perceived from the documents which are annexed to this letter, and which have been furnished by the Government of Sierra Leone, that (irrespectively of a balance which had remained over from the year 1870-71, and of sums amounting to about 3,000 *l.* which the paymaster of the steamer had himself drawn, without the intervention of the Colonial Treasurer) the Sierra Leone Government certifies that the Colonial Treasurer drew for

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CIVIL SERVICE ESTIMATES – CLASS V.—*continued.*

VOTE 3.—GRANTS IN AID OF EXPENDITURE IN CERTAIN COLONIES—*continued.*

for and expended in 1871-72 a sum of 2,000*l.*, and in 1872-73 a sum of 3,500*l.*, making together 5,500*l.*, *i.e.* 500*l.* more than the Parliamentary Grant of 1872-73. And the Accounts Current (which bring on charge the balance left over from 1870–71, and the Advances drawn, as above mentioned by the Paymaster himself) exhibit an outlay of 3,903*l.* 10*s.* 9½*d.* in 1871-72, and of 6,169*l.* 4*s.* 7½*d.* in the 11 months ended 28th February 1873. The total expenditure thus exhibited is more than 10,000*l.* It may be proper to remark, in reference to the apparently disproportionate expenditure in 1872–73, that the Colonial Government has explained that a considerable sum which belonged to the year 1871-72 was not paid till October 1872. I am further to observe that the total of 10,000*l.* may be subject to some modification when complete Accounts have been received from the Colony, but still there seems to be no moral doubt that an expenditure of about 10,000*l.* was defrayed in the two financial years.

In these circumstances Lord Kimberley proposes to treat the Parliamentary Grant of 1872–73 as having been expended, and in this course he hopes to have the concurrence of the Comptroller and Auditor General. The Colonial Government, however, will not be relieved from the duty of furnishing complete and formal accounts. These would in any case be necessary, in order to enable Her Majesty's Government to decide on the manner in which provision should be made for the large balance of expenditure which will still remain unadjusted.

I am to request that the documents now forwarded may be returned with your reply.

I am, &c.
(signed) *R. H. Meade.*

The Secretary,
Exchequer and Audit Department.

Exchequer and Audit Department, Somerset House,
23 September 1873.

Sir,

1131. I AM directed by the Comptroller and Auditor General to acknowledge the receipt of your letter dated August 1873 enclosing statements of Expenditure on account of the West African Steam Yacht "Sherbro," from 1st April 1871 to 28th February 1873, together with certificates of the Governor in Chief and of the Colonial Treasurer of Sierra Leone in support of the same, and stating that "great inconvenience will arise if the Vote of 1872–73 should be allowed to lapse on merely technical grounds, especially as the Certificates and Statements forwarded from the Colony, although not complete in themselves, appear to contain moral proof of an Expenditure considerably in excess of the Parliamentary Grant of that year."

I am, in reply, directed to acquaint you, for the information of the Secretary of State, that, under the circumstances of the case, the Comptroller and Auditor General will be prepared to admit the expenditure in question upon the enclosed Certificates, upon the understanding that the Colonial Office will undertake the duty of obtaining and furnishing to this Department such statements of the expenditure of the steamer as were proposed by the Comptroller and Auditor General in his letter to the Colonial Office, dated 3rd May 1871.

The documents forwarded in your letter are herewith returned.

I have, &c.
(signed) *F. A. Hawker.*

The Honourable R. H. Meade,
Colonial Office.

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CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 4.
ORANGE RIVER TERRITORY AND ST. HELENA.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray Charges connected with the ORANGE RIVER TERRITORY and the ISLAND of ST. HELENA in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Orange River Territory - - - - - -	500 – –	500 – –	—	—
B.—St. Helena - - - - - - - -	3,226 – –	3,288 7 –	- -	62 7 –
£.	3,726 – –	3,788 7 –	—	—
Deficit to be voted - - - £.				62 7 –

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - -	100 – –
Amount of Extra Receipts realised in the year 1872-73, and paid over to the Exchequer -	62 – –

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—There would in ordinary course have been a saving (arising from the death of two Pensioners), but it was more than counterbalanced by the circumstance that, in consequence of a departure at St. Helena from the usual practice as to dates of payment, certain Pensions were defrayed, within the year, for five quarters instead of four.

The Surplus of 237 *l.* 10 *s* 11 *d.*, shown on the Account of the Vote "Orange River Territory and St. Helena," for the year ended 31st March 1872, has been surrendered.

Colonial Office,
28 October 1873.

John S. Lewes.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

VOTE 4.
REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Excess of Expenditure beyond the Grant amounting to 62 *l.* 7 *s.*

SUB-HEAD B.—ST. HELENA.

2. In consequence of greater expedition in the delivery of the vouchers, the Accountant has been enabled to include in his charges against the Grant for the year, the payments due on account of Pensions up to 31st March 1873.

A note is appended to the Estimates to the effect that the expense of the Establishment at St. Helena is now defrayed entirely from the Local Revenue.

The cost, however, of the collection of the Civil and Military Pension Fund, amounting to about 100 *l.* per annum, is defrayed out of the Parliamentary Grant.

The Account shows:—

	£. s. d.
Grant - - - - - - - - - -	3,726 – –
Expenditure - - - - - - - - -	3,788 7 –
Deficit - - -	£. 62 7 –

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CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 5.

COMMISSIONS FOR SUPPRESSION OF THE SLAVE TRADE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for COMMISSIONS for SUPPRESSION of the SLAVE TRADE, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Allowances	112 – –	110 6 3	1 13 9	—
B.—Incidental Expenses	17 – –	18 18 –	– –	1 18 –
* C.—Rent	– – –	67 10 –	– –	67 10 –
£.	129 – –	196 14 3	1 13 9	69 8 –
Deduct Surplus				1 13 9
Net Deficit to be voted £.				67 14 3

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	Nil.
Amount of Extra Receipts realised in the Year 1872-73, and paid over to Exchequer	31 8 –

* This heading was added to the original Estimate at the suggestion of the Treasury.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A. B.—Observation not considered necessary.

C.—This is for rent of the building used by the Mixed Commission Court at Sierra Leone, which could not be vacated as soon as was anticipated.

The Surplus of 3 *s.* 9 *d.*, shown on the account of the Vote "Commissions for Suppression of the Slave Trade," for the year ended 31st March 1872, has been surrendered.

Foreign Office,
29 November 1873.

F. B. Alston,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

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VOTE 5.

COMMISSIONS FOR SUPPRESSION OF THE SLAVE TRADE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THERE is a Net Deficit, as shown by the Account, of 67 *l.* 14 *s.* 3 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - - - - -	129	–	–
Expenditure - - - - - - - - - - - -	196	14	3
Net Deficit - - -	£. 67	14	3

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CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 6.

TONNAGE BOUNTIES, &c., AND LIBERATED AFRICAN DEPARTMENT.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for TONNAGE BOUNTIES, &c., and LIBERATED AFRICAN DEPARTMENT, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Tonnage and Slave Bounties	11,000 – –	9,909 2 –	1,090 18 –	—
LIBERATED AFRICAN DEPARTMENT:				
B.—Salaries	161 – –	187 14 10	- -	26 14 10
C.—Boat Service and Repairs to Boats	169 – –	197 8 –	- -	28 8 –
D.—Provisions, Forage, Fuel, and Light, and Allowances in lieu thereof	125 – –	138 – 5	- -	13 – 5
E.—Rent, and Allowances in lieu thereof	40 – –	40 – –	—	—
F.—Incidental Expenses	100 – –	77 12 3	22 7 9	—
G.—Maintenance of Liberated Africans	6,251 – –	5,033 14 6	1,217 5 6	—
H.—Purchase of Clothing and Stores for Liberated Africans	10 – –	- -	10 – –	—
I.—Maintenance and Repairs of Buildings	50 – –	- -	50 – –	—
£.	17,906 – –	15,583 12 –	2,390 11 3	68 3 3
Deduct Deficit			68 3 3	
Net Surplus to be surrendered £.			2,322 8 –	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	Nil.
Amount of Extra Receipts realised in the Year 1872-73, and paid over to Exchequer	12 6 5

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This is an uncertain expenditure. It is to be observed that the original estimate was only 5,000 *l.*, but a supplementary sum of 6,000 *l.* was voted in February 1873.

B.—One hundred and six liberated Africans having been removed from St. Helena to Sierra Leone, it became necessary to employ additional officers.

C.—The cost of repairs to boats was more than had been anticipated.

D.—A forage allowance was issued to the clerk in charge at Sierra Leone, in consequence of the removal of liberated Africans from St. Helena.

F.—This sub-head cannot be exactly estimated; the charges against it are almost entirely confined to the funeral expenses of liberated Africans.

G.—This expenditure which is constantly decreasing, cannot be otherwise than approximately estimated.

H. and I.—The expenditure being usually of a contingent nature, cannot be precisely estimated.

Extra Receipts.—These arose chiefly from the sale of stores, and the contributions of the Church Missionary Society for maintenance of children.

The Surplus of 7,207 *l.* 2 *s.* 2 *d.*, shown on the Account of the Vote "Tonnage Bounties, &c., and Liberated African Department," for the year ended 31st March 1872, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

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VOTE 6.

TONNAGE BOUNTIES, &c., AND LIBERATED AFRICAN DEPARTMENT.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure has exceeded the Amounts included in the Estimates under the following Sub-heads:

LIBERATED AFRICAN DEPARTMENT.

B.—Salaries.

C.—Boat Service, and Repairs to Boats.

D.—Provisions, Forage, Fuel, and Light.

2. The Net Surplus to be surrendered to the Exchequer, as stated in the Account, is 2,322 *l.* 8 *s.*

	£.	*s.*	*d.*
Grant - - - - - - - - - -	17,906	–	–
Expenditure - - - - - - - - - -	15,583	12	–
Net Surplus - - -	£. 2,322	8	–

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CIVIL SERVICE ESTIMATES—CLASS V—*continued.*

VOTE 7.

EMIGRATION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for EMIGRATION in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Emigration Board, Salaries and Wages - -	5,188 – –	5,109 4 8	78 15 4	—
B.— Ditto - - Incidental Expenses - -	150 – –	85 3 –	64 17 –	—
C.—Emigration Officers, Salaries and Wages - -	3,457 – –	3,162 17 8	294 2 4	—
D.— Ditto - - Rent - - - - -	95 – –	95 – –	—	—
E.— Ditto - - Incidental Expenses - -	450 – –	464 18 5	- -	14 18 5
F.—Prosecutions under Passengers Act - - -	20 – –	10 11 10	9 8 2	—
G.—Passages, in certain cases, of families of Convicts, or of time-expired men - - - - -	300 – –	110 17 8	189 2 4	—
£.	9,660 – –	9,038 13 3	636 5 2	14 18 5
Deduct Deficit - - - - - - -			14 18 5	
Net Surplus to be surrendered - - £.			621 6 9	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - -	1,050 – –
Amount of Extra Receipts realised in the Year 1872–73, and paid over to Exchequer -	2,043 3 7

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Reduction of establishment from 1st January 1873.
B.—Absence of expected charges for diffusion of information.
C.—Alterations in staff, consequent on transfer of Emigration Officers to Board of Trade.
E.—Unexpected charges. Excess sanctioned by Treasury Letter of 6th October 1873, herewith.
F.—Charges less than estimated for.
G.—Number of free persons sent out, less than estimated for.

The Surplus of 386 *l.* 11 *s.* 4 *d.*, shown on the Account of the Vote "Emigration," for the year ended 31st March 1872, has been surrendered.

T. W. C. Murdoch,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

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VOTE 7.

EMIGRATION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Expenditure in excess of the Estimates under Sub-head E.

2. The Net Surplus on the Grant to be surrendered to the Exchequer is, as shown in the Account, 621 *l.* 6 *s.* 9 *d.*

	£.	*s.*	*d.*
Grant	9,660	–	–
Expenditure	9,038	13	3
Net Surplus £.	621	6	9

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CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 8.

TREASURY CHEST.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for TREASURY CHEST, in the Year ended 31st March 1873, showing the Surplus or Deficit.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Freight of Specie in aid of the Treasury Chests Abroad - - - - - - - -	6,000 – –	3,914 6 5	2,085 13 7	—
£.	6,000 – –	3,914 6 5		
Surplus to be surrendered - - - £.			2,085 13 7	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - Nil.
Amount of Extra Receipts realised in the Year 1872–73, and paid over to Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This is an uncertain Expenditure. It is affected by various circumstances, such as the necessities of the Treasury Chest Stations, and the variations in the charges for freights.

The Surplus of 7,017 *l.* 13 *s.* 3 *d.*, shown on the account of the Vote "Treasury Chest," for the year ended 31st March 1872, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions and is correct

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

VOTE 8.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Surplus on the Grant to be surrendered to the Exchequer is 2,085 *l.* 13 *s.* 7 *d.*

	£.	s.	d.
Grant - - - - - - - - - - - -	6,000	–	–
Expenditure - - - - - - - - - -	3,914	6	5
Surplus - - - £.	2,085	13	7

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CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

IN the course of the Examination of the Services under this Class of the Votes for 1872–73, 334 questions have been raised, of which 80 caused alterations in the accounts, and 70 caused the production of authorities; the remaining questions were satisfactorily explained.

The following Statement will show how far the Expenditure in respect of the Grant for the Services in Class V. has fallen short of the Grants for the Year 1872–73.

It will be seen that the Net Surplus on all the Votes of this Class amounts to 14,979 *l.* 5 *s.* 6 *a.*

STATEMENT.

No of Vote.	SERVICE.	Grant.	Expenditure.	Expended.		Extra Receipts payable to the Exchequer.	
				Less than Granted.	More than Granted.	Estimated.	Realized.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	Diplomatic Services	233,326	234,211 7 10	- -	885 7 10	14,800 - -	14,570 17 11
2	Consular Services	248,982	242,478 11 10	6,503 8 2	- -	60,548 - -	56,477 18 7
3	Grants in Aid of Expenditure in certain Colonies	80,568	76,106 1 11	4,461 18 1	- -	- -	350 - -
4	Orange River Territory and St. Helena	3,726	3,788 7 -	- -	62 7 -	100 - -	62 - -
5	Commissions for the Suppression of the Slave Trade	129	196 14 3	- -	67 14 3	- -	31 8 -
6	Tonnage, Bounties, &c., and Liberated African Department	17,906	15,583 12 -	2,322 8 -	- -	- -	12 6 5
7	Emigration	9,660	9,038 13 3	621 6 9	- -	1,050 - -	2,043 3 7
8	Treasury Chest	6,000	3,914 6 5	2,085 13 7	—	—	—
	TOTAL £.	600,297	585,317 14 6	15,994 14 7	1,015 9 1	76,498 - -	73,547 14 6
	NET SURPLUS £.		14,979 5 6			Less than Estimated £.	2,950 5 6

Wm. Dunbar,
Comptroller General of the Receipt and Issue of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Exchequer and Audit Department,
15 January 1874.

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CIVIL SERVICE ACCOUNTS.
1872–73.

CLASS VI.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE ESTIMATES, CLASS VI., for the Year ended the 31st of March 1873; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

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CIVIL SERVICE ESTIMATES—CLASS VI.

VOTE 1.

SUPERANNUATION AND RETIRED ALLOWANCES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for SUPERANNUATION and RETIRED ALLOWANCES, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Superannuation Allowances - - - - -	193,880 - -	194,949 17 -	- -	1,069 17 -
B.—Compensation and Compassionate Allowances	216,936 - -	213,735 17 1	3,200 2 11	—
C.—Gratuities - - - - - - - - -	2,000 - -	5,807 1 4	- -	3,807 1 4
D.—Annuity to be paid over to the National Debt Commissioners for Advances made in Commutation of Pensions, 34 & 35 Vict. c. 36.	2,861 - -	2,861 - -	—	—
E.—Repayment of Superannuation Abatements, deducted in Error.	- -	278 2 -	- -	278 2 -
£	415,677 - -	417,631 17 5	3,200 2 11	5,155 - 4
		Deduct Surplus - - - - - -		3,200 2 11
		Net Deficit to be Voted - - - £.		1,954 17 5

	£. s. d
Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - -	Nil.
Amount of Extra Receipts realised in the Year 1872–73, and paid over to the Exchequer - -	- 11 5

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The new charges unprovided for exceeded the Savings by death, &c.

B.—The Savings by death, &c., exceeded the new charges unprovided for.

C.—Gratuities can never be estimated with accuracy. A large number of exceptional gratuities had to be paid during the year, viz.:

From Science and Art Department - - -	£. 1,255	to temporary clerks.
From Charity Commission - - - -	687	
From Convict Establishments - - - -	1,432	to reduced officers.

E.—This was a sum paid in repayment of Abatements for the Superannuation Fund deducted in error between the years 1833 and 1857 from the salary of a clerk in the Board of Trade.

The Surplus of 3,906 *l.* 11 *s.* 9 *d.*, shown on the Account of the Vote "Superannuation and Retired Allowances," for the year ended 31st March 1872, has been surrendered.

Paymaster General's Office,
29 November 1873.

W. P. Adam,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
W. C. Cocks, Inspector.

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VOTE 1.

SUPERANNUATION AND RETIRED ALLOWANCES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER Sub-Head B., it is observed that in pursuance of the terms of a Treasury Minute of 22nd May 1865, an addition has been made to the number of years a person actually served. The following is an extract from the Minute: –

"Adverting to the practice in Ceylon and Hong Kong, in which colonies an addition of five years on account of climate, as well as an addition in respect of professional services, is allowed, provided that the rate of pension to be granted does not exceed the maximum of 40/60ths, my Lords will be prepared to admit the claims of officers who have served on the Western Coast of Africa to an addition not exceeding five years to their actual service on retirement, provided that the other requirements of the superannuation regulations are complied with, and with the limitation that the pension to be granted shall not exceed 40/60ths"

A further addition of seven years was made to this person's compensation under clause 7 of the Act 22 Vict. c. 26.

From a statement furnished by the Paymaster General in reply to an inquiry which has been addressed to him on the subject, it appears that (probably through inadvertence) the terms of that part of the section had not been complied with which directs that if the compensation shall exceed the amount to which such person would have been entitled under the scale of superannuation provided by the Act, such allowance shall be granted by special Minute, which Minute shall be laid before Parliament.

2. Sub-Head E.—"Repayments of Superannuation Abatements made in Error." It is to be remarked that no provision was made in the Vote of Parliament for the expenditure under this Sub-Head, but by a Treasury Letter of 8th January 1873, the Paymaster General was directed to repay a person the amount of Superannuation Abatements made in error, and charge the Amount to this Vote under a new Sub-Head, to be opened for the purpose.

	£.	*s.*	*d.*
Grant - - - - - - - -	415,677	–	–
Expenditure - - - - - - - -	417,631	17	5
Net Deficit - - - -	£. 1,954	17	5

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CIVIL SERVICE ESTIMATES—CLASS VI.—*continued.*

VOTE 2.

MERCHANT SEAMEN'S FUND, PENSIONS, &c.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for MERCHANT SEAMEN'S FUND, PENSIONS, &c., in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Pensions	42,000 – –	41,459 9 9	540 10 3	—
B.—Commutation of Pensions	200 – –	69 16 –	130 4 –	—
C.—Incidental Expenses	210 – –	103 19 8	106 – 4	—
£.	42,410 – –	41,633 5 5		—
Surplus to be surrendered £.			776 14 7	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	700 – –
Amount of Extra Receipts realised in the Year 1872-73, and paid over to Exchequer	755 15 1
Gross Amount of Extra Receipts brought to Account	772 1 1
Less returned Contributions	16 6 –
£.	755 15 1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The saving under this head arises from the mortality amongst the pensioners having been slightly under estimated.

B.—An over-estimate.

C.— Ditto.

The Surplus of 2,024 *l.* 10 *s.* 1 *d.*, shown on the Account of the Vote "Merchant Seamen's Fund, Pensions, &c.," for the year ended 31st March 1872, has been surrendered.

R. G. C. Hamilton,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. C. Cocks, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

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VOTE 2.

MERCHANT SEAMEN'S FUND, PENSIONS, &c.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THERE are no observations to be made on this Account. The Surplus to be surrendered is, as shown on the Account, 776 *l.* 14 *s.* 7 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - - -	42,410	–	–
Expenditure - - - - - - - - - -	41,633	5	5
Surplus - - -	£. 776	14	7

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CIVIL SERVICE ESTIMATES—CLASS VI.—*continued.*

VOTE 3.

RELIEF OF DISTRESSED BRITISH SEAMEN ABROAD.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for RELIEF of DISTRESSED BRITISH SEAMEN ABROAD, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Relief of Distressed British Seamen - -	34,000 - -	29,578 4 1	4,421 15 11	—
B.—Contribution towards Establishment at Sable Island - - - - - - - - - -	400 - -	400 - -	—	—
C.—Contribution towards Establishment at Torres Straits - - - - - - - - - -	600 - -	600 - -	—	—
D.—Contributions towards British Hospital at Monte Video - - - - - - - - -	1,000 - -	2,000 - -	- -	1,000 - -
£.	36,000 - -	32,578 4 1	4,421 15 11	1,000 - -
Deduct Deficit - - - - - - - £.			1,000 - -	
Net Surplus to be surrendered - - £.			3,421 15 11	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - -	250 - -
Amount of Extra Receipts realised in the Year 1872–73, 833*l.* 6*s.* 3*d.*; paid over to Exchequer - - - - - - - - - - - - - -	831 12 6
Gross Amount of Extra Receipts brought to Account - - - - - -	841 14 1
Less refunded - - - - - - - - - - - - - -	8 7 10
	£. 833 6 3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Over-estimated.

D.—The Expenditure of 2,000*l.* was authorised by the Treasury in their letter of the 25th October 1872—No. 15,323.

Note.—The Treasury have been written to for their sanction for the excess under Sub-head D being met out of the savings under Sub-head A. Their reply will be forwarded as soon as received.

The Surplus of 1,139*l.* 11*s.* 11*d.*, shown on the Account of the Vote "Relief of Distressed British Seamen Abroad," for the year ended 31st March 1872, has been surrendered.

Board of Trade,
30 November 1873.

R. G. C. Hamilton,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
W. C. Cocks, Inspector.

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VOTE 3.

RELIEF OF DISTRESSED BRITISH SEAMEN ABROAD.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE following observations arise on this Account:—

1. Under Sub-head A. it was observed that an increased charge for the subsistence of a seaman was incurred, in consequence of the refusal of the master of a ship to give a passage home to a distressed seaman.

By the 212th Section of the Merchant Shipping Act of 1854, it is enacted that any master of a vessel refusing to give such seaman a passage home, shall be liable to a penalty not exceeding 100*l.*

In reply to a communication from this department, asking the Board of Trade whether any steps had been taken to prosecute the master for this infraction of the law, it was stated that no steps had been taken.

There may be reasons unknown to me which have determined the course adopted by the Board of Trade in this case; but I have thought it right to notice the circumstance, as systematic infractions of the law would tend to increase the charge for the subsistence of seamen.

2. Under the same Sub-head, an expenditure of 100 dollars was incurred by the Consul at Charleston, for legal assistance in resisting, on behalf of the master of a vessel, some extortionate claims which had been made against him by a portion of his crew.

As this charge appeared to be of an unusual character, and not clearly incurred for the public service, a letter was addressed to the Board of Trade upon the subject.

In reply to this letter the Board of Trade state, that "in their opinion this case is not one of mere interference on the part of the Consul in a dispute between the master and crew of a vessel," but that the Consul was acting "in the general interest of British trade in American waters," and also that the action of the Consul was taken in order to prevent the infringement of the Merchant Shipping Act of 1854."

Under these circumstances, and as the case appears to be of an exceptional character, I have allowed the charge to the Vote; but it is evident that, as a rule, the legal expenses attending the disputes between masters of vessels and their crew, should not be charged against this Vote.

The correspondence is appended to the Report.

	£.	*s.*	*d.*
Grant - - - - - - - - -	36,000	–	–
Expenditure - - - - - - - -	32,578	4	1
Net Surplus - - - -	£. 3,421	15	11

— No. 1. —

Exchequer and Audit Department,
Somerset House, London, W.C.,
23 May 1873.

Sir,

THE Comptroller and Auditor General observes, in the Account of the Board of Trade for the Relief of Distressed British Seamen, a charge of 100 dollars to defray the legal expenses incurred by the Consul at Charleston, in resisting some extortionate claims made by a portion of the crew against the master of a vessel.

I am directed by the Comptroller and Auditor General to acquaint you, for the information of the Board of Trade, that, so far as he is aware, no charges appear in any Parliamentary Account for expenses incurred in England by Her Majesty's Government in undertaking the defence of a master or owner of a ship against the claims of the crew, or for intervening in any way with the disputes between masters and workmen, and there appears, therefore, no reason why a different course should be pursued abroad.

The Comptroller and Auditor General is aware that provision is made in the Estimates enabling Consuls to discharge certain legal expenses, but he considers that this expenditure should be confined to cases where the Consuls are compelled to prosecute masters or seamen for some infraction of the law.

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Under these circumstances, the Comptroller and Auditor General would be glad to be informed of the grounds under which the Board of Trade conceive that this expenditure is properly chargeable to the Vote.

I have, &c.
(signed) *H. Treherne.*

R. G. C. Hamilton, Esq.,
Board of Trade.

— No. 2. —

Board of Trade, Whitehall Gardens,
25 June 1873.

Sir,

WITH reference to your letter of the 23rd ultimo, respecting a charge of 100 dollars to the Vote for Relief of Distressed British Seamen, for legal expenses incurred by the Consul at Charleston, I am directed by the Board of Trade to state, for the information of the Comptroller and Auditor General, that, in their opinion, this case is not one of mere interference on the part of the Consul in a dispute between the master and crew of a vessel. They consider that the Consul was acting, not so much in the interest of the master of the "Bebington," as in the general interest of British trade in American waters. The Consul entered a protest in his own name, as the representative of British interests against the interference of the United States Court of Admiralty, in a dispute between the master of a British ship and a British crew. This protest was successful, and the Court thus obtained a precedent which will have the effect of removing a great obstacle to the prosecution of trade in British vessels with Charleston and the adjacent ports. The Board of Trade were so convinced of the importance of the decision obtained by the Consul at Charleston that they sent, through the Foreign Office, to each Consul in the United States a copy of the correspondence with the Consul at Charleston, for their information and guidance.

Under these circumstances, and considering also the fact that the action of the Consul was taken in order to prevent the infringement of the Merchant Shipping Act, 1854, by the crew of a British vessel, the Board of Trade are of opinion that the sum of 100 dollars in question is a proper charge against the Vote for the Relief Distressed British Seamen.

I am, &c.
(signed) *R. G. C. Hamilton.*

The Secretary,
Exchequer and Audit Department,
Somerset House.

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CIVIL SERVICE ESTIMATES—CLASS VI.—*continued.*

VOTE 4.

HOSPITALS AND INFIRMARIES, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for HOSPITALS and INFIRMARIES, IRELAND, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
Board of Superintendence (Dublin Hospitals):	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	153 – –	153 – –	—	—
B.—Rent	70 – –	70 – –	—	—
C.—Incidental Expenses	5 – –	6 19 1	-	1 19 1
D.—Grants in Aid of Hospitals	16,750 – –	16,750 – –	—	—
E.—Grants to Treasurers of Public Infirmaries	1,872 – –	1,870 18 6	1 1 6	—
£.	18,850 – –	18,850 17 7	1 1 6	1 19 1
Deduct Surplus				1 1 6
Net Deficit to be voted £.				– 17 7

EXPLANATION of the Causes of Variation between Expenditure and Grant.

C.—Approximate Estimate.
E.—Additions to avoid fractions of £. in details.

The Surplus of 164*l.* 14*s.* 10*d.*, shown on Account of the Vote "Hospitals and Infirmaries, Ireland," for the year ended 31st March 1872, has been surrendered.

Dublin Castle,
3 October 1873.

Thomas H. Taylor,
Clerk in charge of Accounts.

Hartington.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
J. W. Soady, Inspector.

VOTE 4.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THERE is, as stated in the Account, a Net Expenditure beyond the Grant of 17*s.* 7*d.*, which will have to be voted by Parliament.

	£. s. d.
Grant	18,850 – –
Expenditure	18,850 17 7
Net Deficit £.	– 17 7

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CIVIL SERVICE ESTIMATES—CLASS VI.—*continued.*

VOTE 5.

MISCELLANEOUS CHARITABLE AND OTHER ALLOWANCES, GREAT BRITAIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for MISCELLANEOUS CHARITABLE and other ALLOWANCES, GREAT BRITAIN, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Toulonese and Corsican Emigrants, &c. -	304 – –	233 4 6	70 15 6	—
B.—Polish Refugees - - - - - -	1,450 – –	1,301 19 6	148 – 6	—
C.—Distressed Spaniards - - - - -	582 – –	510 – –	72 – –	—
D.—French Refugees - - - - - -	360 – –	350 19 –	9 1 –	—
E.—Her Majesty's Charities and Bounties, Scotland	2,000 – –	1,923 4 5	76 15 7	—
F.—Corporation of Berwick, Repairs of Bridge -	90 – –	90 9 –	- -	– 9 –
G.—Incumbents and Schoolmasters, Isle of Man -	90 – –	89 9 –	– 11 –	—
H.—Grant in aid of St. David's College - -	150 – –	150 – –	—	—
I.—Minister of Gaelic Church, Cromarty - -	100 – –	100 – –	—	—
K.—Clarges' Annuity - - - - - -	500 – –	500 – –	—	—
L.—Refuge for the Destitute - - - - -	325 – –	325 – –	—	—
£.	5,951 – –	5,574 5 5	377 3 7	– 9 –
Deduct Deficit - - - - - - -			– 9 –	
Net Surplus to be surrendered - - - £.			376 14 7	

Estimated amount of Extra Receipts payable to Exchequer - - - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1872–73, and paid over to Exchequer - - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A., B., C., D., and E.—These Surpluses arise from unclaimed allowances, deaths, &c.
F. and G.—Fractions of a £.

The Surplus of 467*l.* 13*s.* 3*d.*, shown on the Account of the Vote "Miscellaneous Charitable and other Allowances, Great Britain," for the year ended 31st March 1872, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

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VOTE 5.

MISCELLANEOUS CHARITABLE AND OTHER ALLOWANCES, GREAT BRITAIN.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THERE is an Expenditure in excess of the Estimate under Sub-Head F., of 9*s.* The Net Surplus to be surrendered to the Exchequer is 376*l.* 14*s.* 7*d.*, as stated in the Account.

	£.	*s.*	*d.*
Grant - - - - - - -	5,951	–	–
Expenditure - - - - - -	5,574	5	5
Net Surplus - - -	£. 376	14	7

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CIVIL SERVICE ESTIMATES—CLASS VI.—*continued.*

VOTE 6.

MISCELLANEOUS CHARITABLE AND OTHER ALLOWANCES, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for MISCELLANEOUS CHARITABLE and other ALLOWANCES, IRELAND, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Concordatum Fund for Charitable Allowances	4,477 – –	4,486 18 8	- -	9 18 8
B.—Her Majesty's Bounty - - - -	220 – –	178 9 –	41 11 –	—
C.—Grant in Aid of Rent and Taxes of Shelter for Females discharged from Prison.	50 – –	50 – –	—	—
D.—Invalid Foundlings - - - - -	395 – –	400 1 11	- -	5 1 11
E.—Lunatics and Idiots - - - - -	976 – –	951 2 2	24 17 10	—
£.	6,118 – –	6,066 11 9	66 8 10	15 – 7
Deduct Deficit - - - - - - - - -			15 – 7	
Net Surplus to be surrendered - - £.			51 8 3	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—An annuity of 1871–72 having been paid in this year.

B.—Vacancies from death not filled up.

D.—Increased price of provisions, &c., authorised by Treasury letter of the 1st of October 1872 (No. 14,715).

E.—Number of lunatics being reduced by deaths.

The Treasury has authorised the Excess under Sub-Heads A. and D. being met out of Savings on other Sub Heads, 7th July 1873 (No. 10,124).

The Surplus of 137*l.* 7*s.* 7*d.*, shown on Account of the Vote "Miscellaneous Charitable and other Allowances, Ireland," for the year ended 31st March 1872, has been surrendered.

Thomas H. Taylor, Clerk in charge of Accounts.

Hartington.

Dublin Castle, 3 Oct. 1873.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

Examined,
J. W. Soady, Inspector.

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VOTE 6.

MISCELLANEOUS CHARITABLE AND OTHER ALLOWANCES, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THERE is a Net Surplus to be surrendered to the Exchequer of 51 *l.* 8 *s.* 3 *d.*, as stated in the Account.

	£.	*s.*	*d.*
Grant	6,118	–	–
Expenditure	6,066	11	9
Net Surplus	£. 51	8	3

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CIVIL SERVICE ESTIMATES—CLASS VI.—*continued.*

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

IN the course of the Examination of the Services under this Class of the Votes for 1872-73, 488 questions have been raised, of which 121 caused alterations in the accounts, 143 the production of Authorities, and the remaining 224 were satisfactorily explained.

The following Statement will show how far the Expenditure in respect of the Grant for the Services in Class VI. has fallen short of the Grants for the Year 1872–73.

It will be seen that the Net Surplus on all the Votes of this Class amounts to 2,670 *l.* 18 *s.* 4*d.*

STATEMENT.

No. of Vote.	SERVICE.	Grant.	Expenditure.	Expended.		Extra Receipts payable to the Exchequer.	
				Less than Granted.	More than Granted.	Estimated.	Realized.
		£.	£. s. d.	£. s. d.	£. s. d.	£.	£. s. d.
1	Superannuation and Retired Allowances	415,677	417,631 17 5	—	1,954 17 5	—	- 11 5
2	Merchant Seamen's Fund, Pensions, &c.	42,410	41,633 5 5	776 14 7	—	700	755 15 1
3	Relief of Distressed British Seamen	36,000	32,578 4 1	3,421 15 11	—	250	833 3 3
4	Hospitals and Infirmaries, Ireland	18,850	18,850 17 7	—	- 17 7	—	—
5	Miscellaneous Charitable Allowances, &c., Great Britain	5,951	5,574 5 5	376 14 7	—	—	—
6	Miscellaneous Charitable Allowances, &c., Ireland	6,118	6,066 11 9	51 8 3	—	—	—
	TOTAL £.	525,006	522,335 1 8	4,626 13 4	1,955 15 -	950	1,589 12 9
	NET SURPLUS		£. 2,670. 18. 4.			More than Estimated	£. 639. 12. 9.

Wm. Dunbar,
Comptroller General of the Receipt and Issue of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Exchequer and Audit Department,
15 January 1874.

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CIVIL SERVICE ACCOUNTS, 1872–73.

CLASS VII.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE ESTIMATES, CLASS VII., for the Year ended the 31st of March 1873; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

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VOTE 1.

TEMPORARY COMMISSIONS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for TEMPORARY COMMISSIONS, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Rivers Pollution Inquiry	4,000 – –	4,680 8 –	- - -	680 8 –
B.—Judicature	619 – –	1,128 2 5	- - -	509 2 5
C.—Public Accounts	1,300 – –	779 – 10	520 19 2	—
D.—Public Schools	669 – –	592 1 5	76 18 7	—
E.—Historical Manuscripts	1,700 – –	1,548 1 6	151 18 6	—
F.—Aid to Science	932 – –	1,059 – 2	- - -	127 – 2
G.—Friendly Societies	4,363 – –	2,494 7 1	1,868 12 11	—
H.—Universities Commission	400 – –	450 6 8	- - -	50 6 8
I.—Megæra	5,000 – –	311 1 4	3,834 16 10	—
I[a].—King's Inn		35 3 4		
I[b].—West Indian Encumbered Estates		4 – 8		
I[c].—Civil Service in Ireland—Inquiry		662 – 6		
I[d].—Primary Education (Ireland)		37 – –		
I[e].—Endowed Schools (Scotland)		113 10 8		
I[f].—Sanitary		2 6 8		
VIENNA EXHIBITION:				
L.—Salaries and Allowances	1,875 – –	1,682 17 7	192 2 5	—
M.—Travelling Expenses	325 – –	361 4 6	- - -	36 4 6
N.—Rent	300 – –	150 – –	150 – –	—
O.—Incidental Expenses	500 – –	510 15 5	- - -	10 15 5
£.	21,983 – –	16,601 8 9	6,795 8 5	1,413 17 2
Deduct Deficit			1,413 17 2	
Net Surplus to be surrendered £.			5,381 11 3	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	Nil.
Amount of Extra Receipts realised in the Year 1872-73, and paid over to Exchequer	Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The salaries of the Commissioners and Secretary were paid for five quarters, three quarters only having been paid in the previous financial year.

B.—A Secretary was appointed during the year, for whose salary no provision had been made; a gratuity was sanctioned and paid to a clerk for special work, and the charges for travelling expenses were more than had been anticipated.

C.—This Commission ceased during the year.

D.—The Travelling and Incidental Expenses were less than expected.

E.—Approximate Estimate.

F.—The Expenses of Travelling were more than had been estimated.

G.—This Surplus arises chiefly from the charges for Travelling and Short-hand Writing having been much less than was anticipated.

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CIVIL SERVICE ESTIMATES—CLASS VII.—*continued.*

VOTE 1.—TEMPORARY COMMISSIONS—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

H.—Approximate Estimate.

I.—No exact Estimate can be formed of the number and cost of the Commissions that may be appointed during the year for which the Estimate is prepared, and it is often difficult to estimate outstanding charges which may come in course of payment on account of Commissions which have been closed.

L., M., & O.—Approximate Estimates.

N.—The second moiety of the sum provided was not paid until after the close of the financial year.

A Grant has been taken for 4,340 *l.* 19 *s.* 3 *d.*, the Deficit shown on the Account of the Vote "Temporary Commissions," for the year ended 31st March 1872.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 1.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER Sub-Head L., "Vienna Exhibition," are included various payments of salary to clerks and others who have not obtained Civil Service Certificates. In consequence of the action of this Department, a correspondence passed between the Lords of the Treasury and the Civil Service Commissioners on the subject, which concluded by the Civil Service Commissioners expressing an opinion to the following effect, that they had "no doubt that under the rules affecting such cases, Certificates of Qualification are required for the persons referred to. As, however, the business of the Vienna Exhibition Commission will, probably, soon come to an end, it is a question whether there would now be any advantage in requiring the persons employed to obtain Certificates."

2. Expenditure in excess of the Estimate has been incurred under the following Sub-Heads:—

A.—Rivers Pollution Inquiry.
B.—Judicature.
F.—Aid to Science.
H.—Universities Commission.
M.—Vienna Exhibition Travelling Expenses.
O.—Vienna Exhibition Incidental Expenses.

3. The Net Surplus to be surrendered to the Exchequer as shown on the Account, is 5,381 *l.* 11 *s.* 3 *d.*

	£.	*s.*	*d.*
Grant	21,983	–	–
Expenditure	16,601	8	9
Net Surplus £.	5,381	11	3

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CIVIL SERVICE ESTIMATES—CLASS VII—*continued.*

VOTE 2.

DEEP SEA EXPLORING EXPEDITION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for DEEP SEA EXPLORING EXPEDITION, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries of Professors and Assistants for Six Months - - - - - - - -	1,000 – –	892 15 –	107 5 –	—
B.—Instruments, Stores, &c. - - - - -	1,800 – –	1,755 – 10	44 19 2	—
C.—Messing - - - - - - - -	- - -	146 – 9	- - -	146 – 9
£.	2,800 – –	2,793 16 7	152 4 2	146 – 9
Deduct Deficit - - - - - - - - -			146 – 9	
Net Surplus to be surrendered - - - £.			6 3 5	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - Nil.
Amount of Extra Receipts realised in the Year 1872–73, and paid over to Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—A remittance of Salary to England was not paid until after the close of the financial year.

B.—Approximate Estimate.

C.—This expenditure in aid of Messing on board H.M.S. "Challenger" was sanctioned after the preparation of the Estimate.

Treasury, 6 January 1874.

R. E. Welby;
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

VOTE 2.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THIS Account, which should have been rendered on or before the 30th of November, was not received until the 7th of January.

2. No provision having been made in the Estimate for "Messing," a new Sub-head has been opened for this service, to which the expenses amounting to 146 *l.* – *s.* 9 *d.* have been charged.

3. The Net Surplus to be surrendered to the Exchequer is 6 *l.* 3 *s.* 5 *d.*, as shown on the Account.

	£. s. d.
Grant - - - - - - - - - - - -	2,800 – –
Expenditure - - - - - - - - -	2,793 16 7
Net Surplus - - - £.	6 3 5

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VOTE 3.

COSTS OF MR. EYRE'S DEFENCE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for COSTS OF MR. EYRE'S DEFENCE, in the Year ended 31st March 1873, showing the Surplus or Deficit.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Costs of Mr. Eyre's Defence - - - - -	4,133 – –	4,132 – 4	– 19 8	—
£.	4,133 – –	4,132 – 4		—
Surplus to be surrendered - - - £.			– 19 8	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

The amount required was Voted in an even sum.

5 December 1873.

John Gray,
Accounting Officer.

VOTE 3.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. No details of this Expenditure have been furnished.

In reply to a communication from this Department requesting that the taxed Bill of Costs, together with any Vouchers which might have been taken, should be transmitted for examination, the Solicitor to the Treasury states that all the papers connected with the case were returned to Mr. Eyre by the direction of the Treasury.

The amount of the Grant has been paid to Mr. Eyre's bankers, but, inasmuch as neither details nor vouchers for the Expenditure have been furnished, I am unable to certify to the correctness of the Account.

	£. s. d.
Grant - - - - - - - - - - - -	4,133 – –
Expenditure - - - - - - - - - -	4,132 – 4
Surplus - - - £.	– 19 8

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CIVIL SERVICE ESTIMATES—CLASS VII.—*continued.*

VOTE 4.

MISCELLANEOUS EXPENSES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for MISCELLANEOUS EXPENSES in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d	£. s. d.	£. s. d.
A.—Services under the Lord Chamberlain's Department not provided for in Civil List.	7,790 – –	7,248 6 3	541 13 9	—
B.—Fees on Appointments, &c. - - - - -	1,300 – –	960 19 4	333 – 8	—
C.—The Tower of London - - - - -	105 – –	82 18 11	22 1 1	—
D.—Tower of London Jewel House - - -	716 – –	737 1 7	- - -	21 1 7
E.—Salaries of Officers, Dover Castle - - -	70 – –	120 – –	- - -	50 – –
F.—Salaries, &c., of Receiver and Assistant Receiver of Hereditary Revenue.	862 – –	861 13 4	– 6 8	—
G.—Creation and other Ancient Fees - - -	242 – –	137 9 6	104 10 6	—
£.	11,085 – –	10,154 8 11	1,001 12 8	71 1 7
Deduct Deficit - - - - - - - -			71 1 7	
Net Surplus to be surrendered - £.			930 11 1	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - - -	2,250 – –
Amount of Extra Receipts realised in the Year 1872–73, and paid over to Exchequer -	2,757 10 –

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The payments for Insignia of the Knights of the several Orders were less than was anticipated.

B.—This is an uncertain expenditure which cannot be exactly estimated.

C.—No application was made for the contingent allowance of the constable.

D.—Arrears of salary of Colonel Wyndham, the late Keeper, who died in the prior year, were paid in 1872-73.

E.—This deficit arises from the payment to the Paymaster of the Cinque Ports of his salary for the half year to the 31st March 1872. This salary has now been discontinued.

F.—Fraction of a £.

G.—These payments are made at irregular times.

Extra Receipts.—This excess arises from an increase in the number of visitors to the Jewel House Tower of London.

The Surplus of 745 *l.* 17 *s.* 10 *d.*, shown on the Account of the Vote "Miscellaneous Expenses," for the year ended 31st March 1872, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Controller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

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VOTE 4.

MISCELLANEOUS EXPENSES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has been incurred under Sub-heads D., "Tower of London Jewel House," and E., "Salaries of Officers, Dover Castle."

2. The Net Surplus to be surrendered to the Exchequer is, as shown on the Account, 930 *l.* 11 *s.* 1 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - -	11,085	-	-
Expenditure - - - - - - -	10,154	8	11
Net Surplus - - -	£. 930	11	1

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VOTE 5.

ABYSSINIA, PRESENTS TO PRINCE KASSAI.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for ABYSSINIA, PRESENTS to PRINCE KASSAI, in the Year ended 31st March 1873, showing the Surplus or Deficit.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Presents to Abyssinian Chief, Prince Kassai, of Tigré - - - - - - - - - -	630 – –	631 3 7	- - -	1 3 7
£.	630 – –	631 3 7		
		Deficit to be voted - - - £.		1 3 7

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1872-73, and paid over to Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Under Estimate.

The Surplus of 741 *l.* 13 *s.* 9 *d.*, shown on the Account of the Vote "Abyssinia Purchase of Abuna's Crown and Chalice, and Presents to Prince Kassai," for the year ended 31st March 1872, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

VOTE 5.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Account shows a Deficit on the Grant of 1 *l.* 3 *s.* 7 *d.*

	£. s. d.
Grant - - - - - - - - - -	630 – –
Expenditure - - - - - - - - -	631 3 7
Deficit - - -	£. 1 3 7

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VOTE 5 A.

MEDITERRANEAN EXTENSION TELEGRAPH COMPANY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for MEDITERRANEAN EXTENSION TELEGRAPH COMPANY, in the Year ended 31st March 1873, showing the Surplus or Deficit.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Subsidy to the Mediterranean Extension Telegraph Company - - - - - - -	1,395 - -	1,394 8 11	- 11 1	—
£.	1,395 - -	1,394 8 11		—
Surplus to be surrendered - - - £.			- 11 1	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1872–73, and paid over to Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

Fractional difference.

The Surplus of 7 *s.* 6 *d.* shown on the Account of the Vote "Mediterranean Extension Telegraph Company," for the year ended 31st March 1872, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 5 A.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered to the Exchequer, as shown on the Account, is 11 *s.* 1 *d.*

	£.	s.	d.
Grant - - - - - - - - - - - - -	1,395	-	-
Expenditure - - - - - - - - - - - -	1,394	8	11
Surplus - - - £.	- 11		1

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CIVIL SERVICE ESTIMATES—CLASS VII.—*continued.*

VOTE 6.

REPAYMENTS TO CIVIL CONTINGENCIES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for REPAYMENTS TO CIVIL CONTINGENCIES in the Year ended 31st March 1873, showing the Surplus or Deficit.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Repayments to the Civil Contingencies Fund of Miscellaneous Advances made during the year ended 31st December 1872.	18,536 – –	18,530 6 5	5 13 7	—
£.	18,536 – –	18,530 6 5		—
Surplus to be surrendered - - - £.			5 13 7	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	Nil.
Amount of Extra Receipts realised in the Year 1872–73, and paid over to Exchequer -	198 15 3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

This arises from a payment of 5 *l.* 5 *s.* authorised to be made by the Paymaster General, and provided for in the Grant, being subsequently cancelled, on its being ascertained that it had not been cashed within the prescribed period, also from a fractional difference.

Extra Receipts.—This sum is made up of two amounts recovered in respect of charges in Accounts for prior years.

The Surplus of 44 *l.* 9 *s.* 8 *d.* shown on the Account of the Vote "Repayments to Civil Contingencies" for the year ended 31st March 1872 has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and subject to the observations contained in the annexed Report, is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. Mallet, Inspector.

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VOTE 6.

REPAYMENTS TO CIVIL CONTINGENCIES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE following observations arise upon certain Items of Expenditure included in this Account.

2. Payments in respect of defalcations at the Consulate of Callao, 633 *l.* 11 *s.* 6 *d.*

This is an amount transferred from the Civil Contingencies Fund to the Board of Trade, in repayment of the following disbursements made by that department, viz., 367 *l.* 19 *s.* 7 *d.* on account of "Wages and Effects of Deceased Seamen," to meet the claims of relatives, and 265 *l.* 11 *s.* 11 *d.* in connection with the "Relief of Distressed British Seamen."

There is every reason to believe that the former sum has been properly vouched in the Accounts rendered to the Board of Trade, but as the Account of the Fund for "Wages and Effects of Deceased Seamen" for that period was not examined by this department, I am unable to certify to the correctness of the charge.

As regards the latter amount, I am informed that a portion of it, viz., 127 *l.* 11 *s.* 1 *d.*, is the repayment of wages of living seamen deposited with the Consul, but that it has not appeared in any of the Board of Trade accounts which come under the review of this department.

The remainder, viz., 138 *l.* 0 *s.* 10 *d.*, consists, as I understand, of disallowances, by the Board of Trade, of amounts claimed in the Consul's accounts, and for which he had drawn bills which that Board had accepted. No vouchers can be produced for this amount except the accepted bills.

It is to be observed that steps have been taken to recover a portion of this defalcation, by abatements from the salary of one of the late Consuls at Callao, and from the pension of another, those gentlemen being considered to have incurred some liability; and that certain sums have been already recovered and paid into the Exchequer.

3. Stamps on Letters Patent creating Sir G. Pollock a Baronet, 250 *l.* 2 *s.*

It will appear from the correspondence which is annexed,

(1.) That while there is a distinct Vote in Class VII. under the head of "Miscellaneous Expenses," Sub-head B., for "Fees on Appointments, &c.," which includes fees in respect of Patents of Creation, now taken in stamps, this amount has been charged to "Repayments to Civil Contingencies."

(2.) That, in future, when Stamp Duty is remitted, there will be no record of it in the Public Accounts.

4. Contribution in aid of the Eclipse Expedition 1871; 2,000 *l.*

An Account of this Expenditure has been furnished by the Treasurer of the British Association, and vouchers have been produced in support of the greater part of it. Owing however, to the illness of the gentleman who acted as Treasurer to the Expedition, it has not been found possible to procure vouchers for a sum of 289 *l.* 1 *s.* 10 *d.*, stated to have been paid for "Expenses of Travelling and Carriage, and Erection of Instruments in India;" and in consideration of the nature of the service, and of the circumstances communicated to them, the Lords Commissioners of Her Majesty's Treasury have decided not to press their requirements upon this point.

The Surplus on the Grant to be surrendered is 5 *l.* 13 *s.* 7 *d.*

	£.	s.	d.
Grant - - - - - - - -	18,536	-	-
Expenditure - - - - - - -	18,530	6	5
Surplus - - - £.	5	13	7

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Civil Service Estimates—Class VII.—*continued.*

Vote 6.—Repayments to Civil Contingencies—*continued.*

Exchequer and Audit Department,
Sir, Somerset House, London, W.C., 25 April 1873.

I am directed to inform you that the attention of the Comptroller and Auditor General has been drawn to a charge of 250 *l.* 2 *s.* in the Civil Contingencies Account for April 1872, on account of fees and stamp duty payable on letters patent creating Sir George Pollock a Baronet.

This forms part of a larger sum of 282 *l.* 0 *s.* 10 *d.*, the remainder being charged to the Vote for "Miscellaneous Expenses." It appears from the papers herewith returned for inspection, that the portion charged to the Vote last-mentioned consists of fees and stamps paid to the Attorney General and to Heralds, while the larger sum of 250 *l.* 2 *s.* is stated to be for "Fees and Stamps," payable to the Inland Revenue Department. As there is nothing in the wording of the Estimate for Miscellaneous Expenses, Sub-head B., to indicate that the fees, &c., on appointments therein provided for, are exclusive of fees or stamps payable to the Inland Revenue Department, I am to request that the Comptroller and Auditor General may be informed whether there are any special grounds upon which the sum of 250 *l.* 2 *s.* has been charged to the Vote for "Repayments to Civil Contingencies."

I am at the same time to observe that while 150 *l.* of the above amount is stated in the enclosed paper to be for "Fees," the whole sum of 250 *l.* 2 *s.* is described in the Estimate in Parliamentary Paper, No. 8 of 1873, as for "Stamps." The Comptroller and Auditor General would also be obliged by receiving an explanation of this discrepancy.

I am, &c.
R. R. W. Lingen, Esq., C.B. (signed) *H. Treherne.*

Sir, Treasury Chambers, 1 May 1873.

The Lords Commissioners of Her Majesty's Treasury have had before them Mr. Treherne's letter of the 25th ultimo, stating that your attention has been drawn to a charge of 250 *l.* 2 *s.* in the Civil Contingencies Account for April 1872, in respect of fees and stamp duty payable on letters patent creating Sir George Pollock a Baronet, which forms part of a larger sum of 282 *l.* 0 *s.* 10 *d.*, the remainder being charged to the Vote for "Miscellaneous Expenses."

Mr. Treherne's letter proceeds,—"It appears from the papers herewith returned for inspection, that the portion charged to the Vote last-mentioned consists of fees and stamps paid to the Attorney General and to Heralds, while the larger sum of 250 *l.* 2 *s.* is stated to be for 'Fees and Stamps' payable to the Inland Revenue Department."

"As there is nothing in the wording of the Estimate for 'Miscellaneous Expenses,' Sub-head B., to indicate that the fees, &c., on appointments therein provided for are exclusive of fees or stamps payable to the Inland Revenue Department," it is inquired whether there are any special grounds upon which the sum of 250 *l.* 2 *s.* has been charged to the vote for Repayments to Civil Contingencies.

It is at the same time observed that "while 150 *l.* of the above amount is stated in the enclosed Paper to be for 'Fees,' the whole sum of 250 *l.* 2 *s.* is described in the Estimate in Parliamentary Paper, No. 8, 1873, as for 'Stamps,'" and an explanation is requested of this discrepancy.

I am, in reply, to observe that it has been the practice in cases where the Treasury has paid the fees and stamp duty on appointments, to charge the fees to the Vote for "Miscellaneous Expenses," and the stamp duty to "Civil Contingencies."

The sum of 150 *l.*, referred to in Mr. Treherne's letter, was for a stamp in lieu of Crown Office fees.

I am to add that an arrangement has been made by which, in future, charges for stamp duty will not be made in the Appropriation Account. The Enclosure to Mr. Treherne's letter is returned, herewith.

I am, &c.
The Comptroller and Auditor General. (signed) *William Law.*

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CIVIL SERVICE ESTIMATES—CLASS VII.—*continued.*

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

IN the course of the Examination of the Services under this Class of the Votes for 1872-73, 24 questions have been raised, of which 12 required the production of Authorities.

The following Statement will show how far the Expenditure in respect of the Grant for the Services in Class VII. has fallen short of the Grants for the Year 1872-73.

It will be seen that the Net Surplus on all the Votes of this Class amounts to 6,324 *l.* 6 *s.* 6 *d.*

STATEMENT.

No. of Vote.	SERVICE.	Grant.	Expenditure.	Expended.		Extra Receipts payable to the Exchequer.	
				Less than Granted.	More than Granted.	Estimated.	Realized.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	Temporary Commissions - -	21,983	16,601 8 9	5,381 11 3	—	—	—
2	Deep Sea Exploring Expedition	2,800	2,793 16 7	6 3 5	—	—	—
3	Costs of Mr. Eyre's Defence -	4,133	4,132 - 4	- 19 8	—	—	—
4	Miscellaneous Expenses - -	11,085	10,154 8 11	930 11 1	- -	2,250 - -	2,757 10 -
5	Abyssinia, Presents to Prince Kassai - - - - -	630	631 3 7	- -	1 3 7	—	—
5 *a*	Mediterranean Extension Telegraph - - - - - -	1,395	1,394 8 11	- 11 1	—	—	—
6	Repayments to Civil Contingencies - - - - -	18,536	18,530 6 5	5 13 7	- -	- -	198 15 3
	TOTAL - - - £.	60,562	54,237 13 6	6,325 10 1	1 3 7	2,250 - -	2,956 5 3
	NET SURPLUS - -			£. 6,324. 6. 6.		More than Estimated	£. 706. 5. 3.

Wm. Dunbar,
Comptroller General of the Receipt and Issue of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Exchequer and Audit Department,
15 January 1874.

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ACCOUNTS,

REVENUE DEPARTMENTS,

AND

POST OFFICE PACKET AND TELEGRAPH SERVICES,

1872–73.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the REVENUE ESTIMATES, Votes 1, 2, 3, 4, and 5, for the Year ended 31st March 1873; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

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VOTE 1. - - - - - - - - -

CUSTOMS. - - - - - - - -

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the CUSTOMS Surplus or Deficit upon

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant	
			Less than Granted.	More than Granted.
A.—Superintending Establishment:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1.—Salaries, and Allowances in addition thereto -	61,940 - -	62,956 13 5	- -	1,016 13 5
2.—Travelling and Subsistence Allowances and Incidental Expenses - - - - - - - -	1,000 - -	688 15 1	311 4 11	- -
£.	62,940 - -	63,645 8 6	311 4 11	1,016 13 5
B.—Establishment of the Port of London:				
1.—Salaries, and Allowances in addition thereto -	251,932 - -	251,421 1 11	510 18 1	—
2.—Travelling and Subsistence Allowances - -	3,000 - -	4,189 9 1	- -	1,189 9 1
3.—Rent - - - - - - - - - -	4,200 - -	4,014 18 2	185 1 10	—
4.—Rates, Taxes, and Insurance - - - -	1,800 - -	1,779 1 7	20 18 5	—
5.—Clothing at all the Ports - - - - -	1,200 - -	649 7 -	550 13 -	—
6.—Expense of the Revenue Vessel "Vigilant" - -	1,680 - -	1,693 3 2	- -	13 3 2
7.—Purchase of and Repairs to Vessels and Boats, and Stores for the same - - - - - - -	800 - -	462 7 11	337 12 1	—
8.—Gauging Instruments, Scales, Weights, &c. at all the Ports - - - - - - - -	1,400 - -	1,456 12 11	- -	56 12 11
9.—Expense of protecting Custom House from Fire -	533 - -	535 8 -	- -	2 8 -
10.—Incidental Expenses - - - - - - -	7,400 - -	7,591 1 8	- -	191 1 8
£.	273,945 - -	273,792 11 5	1,605 3 5	1,452 14 10
C.—Establishment of the Port of Liverpool:				
1.—Salaries, and Allowances in addition thereto -	105,720 - -	109,870 19 1	- -	4,150 19 1
2.—Travelling and Subsistence Allowances - -	300 - -	267 4 6	32 15 6	—
3.—Rent - - - - - - - - - -	7,460 - -	7,290 13 -	169 7 -	—
4.—Rates, Taxes, and Insurance - - - -	94 - -	97 2 6	- -	3 2 6
5.—Purchase of and Repairs to Vessels and Boats, and Stores for the same - - - - - - -	200 - -	203 10 6	- -	3 10 6
6.—Incidental Expenses - - - - - -	1,850 - -	1,772 17 8	77 2 4	—
£.	115,624 - -	119,502 7 3	279 4 10	4,157 12 1
D.—Establishments other than London and Liverpool:				
1.—Salaries, and Allowances in addition thereto - -	297,576 - -	312,320 7 -	- -	14,744 7 -
2.—Travelling and Subsistence Allowances and Removal Expenses - - - - - - - -	5,517 - -	6,131 8 1	- -	614 8 1
3.—Rent - - - - - - - - - -	12,346 - -	12,364 - 4	- -	18 - 4
4.—Rates, Taxes, and Insurance - - - -	790 - -	797 19 4	- -	7 19 4
5.—Purchase of and Repairs to Boats, and Stores for the same - - - - - - - - -	1,124 - -	1,423 17 1	- -	299 17 1
6.—Incidental Expenses - - - - - - -	7,773 - -	8,610 - 8	- -	837 - 8
£.	325,126 - -	341,647 12 6	- -	16,521 12 6
Carried forward - - - £.	777,635 - -	798,587 19 8	2,195 18 2	23,148 12 10

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REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

- - - - - - VOTE 1.

- - - - - CUSTOMS.

DEPARTMENT, in the Year ended 31st March 1873, showing the
each Sub-Head of the Vote.

Explanation of the Causes of Variation between Expenditure and Grant.

A. 1.—A portion of this Excess arises from remuneration paid for special services in connection with the revision of the Out-Port Establishments.

2.—Expenditure less than anticipated.

B. 1 to 10.—The variations of Expenditure from Amounts granted appear to call for no special remarks, being attributable simply to casual fluctuation.

C. 1.—The Excess in this case is caused by the increase to the salaries of officers, and also the payment of arrears, and payments under E.,* which were sanctioned by the Treasury, from the 1st April 1872, the actual amount of which was not known at the time the Estimates were framed. The Excess is also in part attributable to the expense incurred in the examination, at extra hours, of "Goods free of Duty in Bulk," hitherto paid by the merchants.

2. to 6.—Casual fluctuation of Expenditure.

D. 1.—Same explanation as C. 1.

2.—More removals of officers and travelling than anticipated.

3 and 4.—Casual fluctuation.

5.—Steam launch built at Southampton, which is the cause of this Excess.

6.—Expenditure larger than anticipated.

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Revenue Departments, and Post Office Packet and Telegraph Services.

Vote 1—Customs—*continued.* - - - - - - - - -

Account of the Sum Expended, compared with the Sum Granted, for the Customs

Service.	Grant.	Expenditure.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	777,635 – –	798,587 19 8	2,195 13 2	23,148 12 10
E.—Law Charges, Subsistence of Prisoners, &c.:				
1.—Law Charges and Subsistence of Prisoners confined for Offences against the Revenue Laws - -	3,500 – –	1,327 16 8	2,172 3 4	—
2.—Rewards to Officers for the Capture of Smugglers, &c.	4,500 – –	4,965 10 10	- -	465 10 10
3.—Expenses arising from the custody and disposal of Goods seized - - - - - - - - -	300 – –	145 19 2	154 – 10	—
£.	8,300 – –	6,439 6 8	2,326 4 2	465 10 10
E.*—Amount that will probably be required to meet the Salaries of those officers who may retire upon the Re-organisation of the Department between the 1st April and 30th June next - - - - - -	3,000 – –	- -	3,000 – –	—
F.—Expenses under the Merchant Shipping Act - -	5,000 – –	4,052 1 10	947 18 2	—
G.—Expenses under the Crown Lands Act, 1866 - -	1,000 – –	104 7 6	895 12 6	—
H.—Superannuations and other Non-Effective Charges -	179,355 – –	175,489 15 10	3,865 4 2	—
I.—Amount payable to the Commissioners for the Reduction of the National Debt on account of Sums advanced in Commutation of Pensions held by Officers of Customs - - - - - - - - - -	2,178 – –	2,178 – –	—	—
Total - - - £.	976,468 – –	986,851 11 6	13,230 12 2	23,614 3 8
			Deduct Surplus - - - -	13,230 12 2
			Net Deficit to be Voted - - - £.	10,383 11 6

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - - -	94,200 – –
Amount of Extra Receipts realised in the year to 31st December 1872, and paid to Exchequer - -	60,598 15 4

Note.—In accordance with Treasury Letter, dated 19th December 1872, it is here noted that the sum of 50 *l.* was paid to Mr. F. G. Walpole, of the Secretary's Department, by the Paymaster General, for Special Service in connection with the Sugar Convention, but is not included in the above Expenditure.

Customs, London,
29 Nov. 1873.

H. W Dobell,
Accountant and Comptroller General.

We certify that the foregoing is a correct Account.

Thos. F. Fremantle.
Fredk. Romilly.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
F. A. Hawker, Inspector.

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REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 1—CUSTOMS—*continued.*

Department, in the Year ended 31st March 1873, &c.—*continued.*

	Explanation of the Causes of Variation between Expenditure and Grant.
E. 1, 2, 3.	The expenses under these headings vary from year to year, and it is impossible closely to estimate the amounts which may be required.
E.*	The whole of this sum has been appropriated under Sub-Heads C. 1 and D 1.
F. G.	Same explanation as E.
H.	The Savings in this case arise from the number of deaths that have taken place during the year.
	The difference in this case arises from the transfer of "Charges on Goods delivered from Bonded Warehouses," estimated at 39,900 *l.*, from "Extra Receipts" to "Customs Revenue," in accordance with Treasury Letter, 26th April 1872.

The amount of Savings from Customs Vote for 1871-72, viz., 2,273 *l.* 6 *s.* 8 *d.*, was duly surrendered in accordance with Treasury Letter, and credited in the Vote Account for March 1873.

H. W. Dobell,
Accountant and Comptroller General.

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VOTE 1.

CUSTOMS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Date of recording payments made by other departments for the Customs.

1. IN the examination of the Account for this Service, I observe that when payments are made for the Customs, by other Government Departments, the date of recording such payments against the Vote, is that of the repayment by the Customs to the department who makes the payments.

As it appeared to me that the date of recording payments in such cases should be the date when they actually come in course of payment by the other Government Departments, I addressed a letter to the Board of Customs to that effect (copy annexed), and in reply, I was informed that in recording the payments as they had done, the Commissioners of Customs were acting in accordance with Treasury instructions—(copy of the letter annexed).

No. 1.

No. 2.

The same course is pursued as regards the date of charge by the Inland Revenue Department, but in the Accounts of the Admiralty, the War Office, and the Board of Trade, the opposite course is taken, namely, that of charging the expenditure in the Accounts when they actually come in course of payment by the other Government Departments, the Admiralty, however, making an exception to the general rule with reference to the payments made on behalf of the Navy by the Customs and Inland Revenue; as I was unable to comprehend upon what principle such an exception is made, I have requested the Board of Admiralty to furnish me with an explanation on the subject. A copy of the correspondence is annexed.

No. 3 and 3 a.

Entertaining as I do, the opinion that one of the advantages attendant upon the passing of the Exchequer and Audit Act has been to secure uniformity in the method of keeping Public Accounts, it appears to me that, in pursuance of this object, it is very desirable that the mode of recording payments when made by one department for another, should be uniform throughout the Government Service.

A letter was addressed to the Treasury on the subject with that view—(copy annexed). I have as yet received no reply.

No. 4.

Since writing to the Board of Customs on this question, a case has been brought under my observation relating to the Customs Accounts, which to some extent will exemplify the apparent error of the principle adopted by the Revenue Departments in recording expenditure made on their account, by other departments, under the date of repayments.

Under the provisions of the Merchant Shipping Act of 1872, certain duties which had been performed by the Customs Department were transferred to the Board of Trade, and as the Act in question came into operation on the 1st January 1873, the persons employed on those duties were transferred to and paid by the Board of Trade from that date; but inasmuch as their salaries were provided for in the Vote for the Customs for the year 1872–73, the Board of Trade claimed repayment of the amount of the salaries which had been provided for in the Customs Vote for the quarter to 31st March 1873. As, however, the repayment was not made until the month of September 1873, the expenditure referred to, which was apparently chargeable to the Customs Vote for the year 1872–73, was not included in the Appropriation Account for that year, but will appear as a charge against the Vote for the year 1873–74, in which no provision is made for the salaries of the persons referred to.

Commission to Colonial Governments for payment of Customs Pensions.

2. Under Sub-Head H. "Superannuations and other non-effective Charges," is included a sum of 2 *l.* 5 *s.* 3 *d.* for commission allowed to certain colonial governments (for which no provision is made in the Estimate for the year 1872–73), on account of payments of Imperial Customs pensions made by them, and occasioned by the withdrawal of the Treasury chests from the Colonies referred to.

It will be seen in the Estimates for the Customs Department for the year 1873–74, that provision is made for similar payments, under the Sub-Head referred to.

Amount of deficit advanced from Revenue not repaid.

3. The amount of the net deficit shown on the Appropriation Account, namely, 10,383 *l.* 11 *s.* 6 *d.*, which was in the usual course paid with other expenses of management for the quarter to 31st of March 1873, as an advance out of the Revenue of Customs, remains charged upon the Revenue.

Had the usual practice been followed, the amount in question would have been repaid to the credit of the Revenue, either out of the "Civil Contingencies Fund," or from the Exchequer, out of the amount standing to the credit of the Customs Vote for the Year 1873–74.

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REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 1.—CUSTOMS—*continued.*

Nos. 5, 6, 7, and 8.

It would seem by the correspondence with the Customs Department (annexed) to have been the intention of the Lords of the Treasury at one time to direct repayment of the advance from the Customs Revenue out of the "Civil Contingencies Fund," but for some reason, which I am unable to explain, their Lordships would appear to have abandoned this intention.

The strictly correct course no doubt would have been to have provided for this Deficit as originally intended; and in any case I cannot but be of opinion that it is unsatisfactory that the Revenue should be withheld from the Exchequer longer than is absolutely necessary. I observe, however, by Treasury Minute of 31st December 1873, that their Lordships contemplate repaying Advances out of Revenue monthly, in future.

Payments in excess of Estimates.

4. Payments in excess of the Estimates, amounting to 23,614*l.* 3*s.* 8*d.*, have been made under the following Sub-Heads, viz.:—

A. Superintending Establishment.

A. 1. Salaries, and Allowances in addition thereto.

B. Establishment of the Port of London.

B. 2. Travelling and Subsistence Allowances.
6. Expense of the Revenue Vessel "Vigilant."
8. Gauging Instruments, &c. at all the Ports.
9. Expense of Protecting Custom House from Fire.
10. Incidental Expenses.

C. Establishment of the Port of Liverpool.

C. 1. Salaries, and Allowances in addition thereto.
4. Rates, Taxes, and Insurance.
5. Purchase of and Repairs to Vessels and Boats and Stores for the same.

D. Establishments other than London and Liverpool.

D. 1. Salaries, and Allowances in addition thereto.
2. Travelling and Subsistence Allowances and Removal Expenses.
3. Rent.
4. Rates, Taxes, and Insurance.
5. Purchase and Repairs of Boats and Stores for the same.
6. Incidental Expenses.

E. Law Charges, Subsistence of Prisoners, &c.

E. 2. Rewards to Officers for the Capture of Smugglers, &c.

Net deficit to be voted.

5. The Net Deficit on the Grant, which will have to be voted by Parliament, is 10,383*l.* 11*s.* 6*d.*

	£.	s.	d.
Grant - - - - - - - - -	976,468	–	
Expenditure - - - - - - -	986,851	11	6
Net Deficit - - -	£. 10,383	11	6

Extra receipts.

6. As regards Extra Receipts, the sum which appears upon the Estimate has relation to the amount which it was expected would be paid over to the Exchequer in the year ending 31st March 1873.

The Extra Receipts shown at the foot of the Appropriation Account are those realised in the year to 31st December 1872, and paid over to the Exchequer before the 31st March 1873.

I would observe that it is the practice in other departments to exhibit in the Appropriation Account, as the Estimated Amount of Extra Receipts payable to the Exchequer, the sum which it is expected will be realised within the financial year to which the Estimate relates, and to bring to credit in their Appropriation Accounts the amount of Extra Receipts realised within the (financial) year, and paid over to the Exchequer before

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VOTE 1.—CUSTOMS—*continued.*

before the Appropriation Account of the year is rendered to the Exchequer and Audit Department.

The Board of Customs have, no doubt, prepared their statement of Extra Receipts strictly in conformity with the wording of their Estimate, but I would suggest that, in future, the course pursued by all other offices should be followed by the Customs, both as regards their Estimates and their Accounts of Extra Receipts.

— No. 1. —

Exchequer and Audit Department,
19 December 1873.

Sir,

IN the Account of the Vote for your Department for the month of September last, a sum of 228 *l.* 1 *s.* 6 *d.* is charged, in respect of the salaries of Measuring Officers, from 1st January to 28th February 1873.

By the Merchant Shipping Act of 1872, it appears that the duties of the Commissioners of the Customs, with respect to the measuring of ships, were transferred to the Board of Trade, and that the Act in question was to come into operation on the 1st of January 1873.

As provision was made in the Estimates of the Customs Department for the year 1872-73 for the salaries of the Measuring Officers, the payments made for the last quarter of that financial year would seem properly chargeable against the Customs Vote for 1872-73. The charge, however, appears in the Customs Accounts, not in 1872-73, but in the following year 1873-74, in which no provision was made for the salaries referred to; it, therefore, appears to the Comptroller and Auditor General that the sum above mentioned should have been included in the Expenditure of the Vote for 1872-73, and that it is not a proper charge to the Vote 1873-74.

It will be apparent that this charge against the Vote for the wrong year, would not have arisen had the expenses been charged as they came in course of payment by the Board of Trade, instead of under the date of repayment by the Customs to that Department.

I have, &c.
(signed) *H. Treherne.*

H. W. Dobell, Esq.,
Accountant and Comptroller General.

— No. 2. —

Custom House, London, 24 December 1873.

Sir,

IN reply to Mr. Treherne's letter of the 19th instant, No. 1975, with regard to the payment of 228 *l.* 1 *s.* 6 *d.* to the officers of the Tonnage Department who were transferred to the Board of Trade, and pointing out that although these payments were made by this Department in September last, yet in the opinion of the Comptroller and Auditor General they should have been included in the expenditure of the Vote for 1872-73;

I have to observe that these officers having been transferred to the Board of Trade from 1st January 1873, that department paid their salaries for the remainder of that quarter as advances recoverable from the Customs. The Board of Trade, however, only forwarded their claim, accompanied by vouchers, on the 11th August 1873, and the final payment by this department was not made until September following, consequently will appear in the Expenditure of 1873-74.

The mode of treating this payment has been the usual practice of the Customs, and is in accordance with the Treasury Minute of 22nd August 1854, which states, that in respect of the Revenue Departments, "the payments to be made in the year are to be considered as the expenditure of the year chargeable against the Grant of Parliament for that year."

We have no instructions to treat payments which have been made and credited in one year, as a charge against the Vote for a previous year, and were we to do so, it would lead to a very complicated state of accounts.

I have, &c.
(signed) *J. Jenner Weir,*
Assistant Accountant and Comptroller General.

The Comptroller and Auditor General,
Somerset House.

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REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 1.—CUSTOMS—*continued.*

— No. 3. —

Exchequer and Audit Department,
Sir, 12 December 1873.

I AM directed by the Comptroller and Auditor General to observe, for the information of the Lords Commissioners of the Admiralty, that the repayments to the General Post Office and Her Majesty's Customs by the Admiralty, referred to in the margin, have been charged to the Account of Naval Services for the year 1873–74; but as the payments made by those departments on account of the Navy took place during the year 1872–73, it appears to him that, in accordance with the practice which exists in the Admiralty, with regard to repayments to the War Office and the India Office, and other departments, of charging the Accounts of the Navy for the year in which those departments make the payments, provided the Navy Account for the same year remains open, the payments by the Post Office and the Customs should in like manner be charged to the Vote of the year in which those offices made the payments.

Post Office. Miscellaneous Bill, Vr. No. 170, 12 April 1873, 587*l.* 14*s.* 6*d.*

Customs. Miscellaneous Bill, Vr. No. 1684, 6 Aug. 1873, 4,494*l.* 15*s.*

I have, &c.
The Secretary, Admiralty. (signed) *H. Treherne.*

— No. 3 *a.* —

Sir, Admiralty, 6 January 1874.

1. IN reply to Mr. Treherne's letter of 12th ultimo, relative to certain payments to the General Post Office and Her Majesty's Customs by this Department on account of Allotments, &c., having been charged to the Navy Account of the year 1873–74, which, in the opinion of the Exchequer and Audit Department, are chargeable to that of the year 1872–73, I am commanded by my Lords Commissioners of the Admiralty to reply as follows:—

2. Upon the introduction in 1865 of the regulation by which Public Departments were made imprest accountants to each other, in order to facilitate the record of Expenditure in the Appropriation Account for the year in which it was incurred, the regulation was not applied to the payments to the Departments referred to, as the repayments by the Admiralty to these Departments were not made by way of Imprest Bills, but by Bills chargeable direct to Navy Votes.

3. The change recently introduced in the mode of settlement of wages of the Royal Navy further renders it a matter of some importance that the Allotments and Remittances of seamen for Lady-day Quarter in each year should, if possible, be brought to account within the same year as that in which the balance of their pay due on settlement for that quarter is payable; and as that balance is not payable until on or after the 1st April following, it would not appear altogether desirable that the period for bringing to account the Allotments and Remittances for that quarter should be unnecessarily extended.

4. I am further to observe, that in the first year in which such a change as that proposed should be made, a considerable excess over the annual provision for wages to seamen, &c., would be incurred, and therefore, in the absence of any advantage to be gained by considering the repayments made to the Customs and General Post Office in the light of imprest advances for Navy Services, instead of direct expenditure coming in course of payment within the financial year in which it actually occurs, my Lords see no sufficient reason for altering the present practice with respect to these payments.

I am, &c.
The Comptroller and Auditor General, Somerset House. (signed) *G. J. Shaw Lefevre.*

— No. 4. —

Exchequer and Audit Department, Somerset House,
Sir, London, W.C., 27 November 1873.

WITH reference to the letter from this Office of the 12th May 1871, and to Mr. Law's letter of 24th June of the same year, on the subject of the difference which existed between departments of the Government in the mode of recording charges for payments made by one department for another, I am directed by the Comptroller and Auditor General

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VOTE 1.—CUSTOMS—*continued.*

General to state, for the information of the Lords Commissioners of Her Majesty's Treasury, that the variation in the practice of recording payments in accounts in such cases remains unchanged.

Their Lordships, in Mr. Law's letter above referred to, stated that the rule which, in their opinion, should in the main be acted upon is, that when payments are made by officers who are under the control of the department charged with the Expenditure, these officers should be looked upon as sub-accountants to such department, and the date of payment by such sub-accountants should be the date of charge; but that where one department, through its own officers, makes payments on behalf of another department which has no control over such officers, the date of charge should depend on the date when the department, to be finally charged with the Expenditure, gives the order for its repayment to the department by which it has been advanced.

In the evidence given before the Committee of Public Accounts in 1871, by Mr. Hamilton, the Accountant of the Board of Trade (Q. 113), he stated that the view which the Board of Trade took upon this subject was this: they had been in communication with the Comptroller and Auditor General some time ago, about questions of payments by one department for another, and the Comptroller and Auditor General then laid down a rule, which has always been acted upon by the Board of Trade, which was this: that when one department makes a payment for another department, the department making the payment is, to all intents and purposes, acting for the time being as the sub-accountant of the department by which the payment is ultimately made.

And in reply to question 116, from the chairman of the Committee, Mr. Foster, on the part of the Treasury, observed that, as regards two public departments under the same Government, what Mr. Hamilton had stated is quite the right rule.

The Comptroller and Auditor General, conceiving that the rule which he suggested in his letter to the Board of Trade, quoted by Mr. Hamilton, and which appears to have been concurred in by Mr. Foster, as regards payments by two public departments under the same Government, and which was not dissented from by the Committee of Public Accounts, was that which should be carried out by all public departments, conveyed this opinion in a letter to the Board of Customs relative to a payment made for their department by the Board of Inland Revenue in 1872–73, which was not recorded in the Accounts of the Customs for that year.

In transmitting a copy of the reply of the Board of Customs on this subject for their Lordships' consideration, the Comptroller and Auditor General desires me to remark that much inconvenience arises from the diversity of practice existing, and that questions connected with this subject arise to which this department is obliged to give inconsistent answers.

2. 1873.

Under these circumstances, the Comptroller and Auditor General considers that it would be desirable to bring the matter before the Public Accounts Committee for an authoritative expression of opinion on their part, if their Lordships, on a reconsideration of the matter, should not feel themselves able to coincide with the views held by this department on the subject.

I have, &c.
(signed) *H. Treherne.*

R. R. W. Lingen, Esq., C.B.,
&c. &c. &c.

No. 1164.

Exchequer and Audit Department, Somerset House,
London, W.C., 20 October 1873.

Sir,

I AM directed by the Comptroller and Auditor General to observe, for the information of the Commissioners of Her Majesty's Customs, that it is found in the examination of the Vote Account of the Inland Revenue that payments have been made by that department during 1872–73 in respect of the compensation allowance of Mr. James Walters, formerly a tide-waiter in the Customs, amounting to 52*l.* 18*s.* 9*d.*; but as the sum in question has not been charged against the Customs Vote in the Accounts rendered to this office to the 31st of March last, I am to suggest, as the payments, although made by another department, occurred within the year 1872–73, that they should be included in the Appropriation Account of the Customs for that year.

I have, &c.
(signed) *F. A. Hawker.*

The Secretary, Her Majesty's Customs.

No. 1445.

Custom House, London, 1 November 1873.

Sir,

I AM desired by the Commissioners of Her Majesty's Customs to acknowledge the receipt of your letter of the 20th ultimo, No. 1,164, stating that in the examination of the Vote

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VOTE 1.—CUSTOMS—*continued.*

Vote Account of the Inland Revenue it has been found that payments amounting to 52 *l.* 18 *s.* 9 *d.* have been made by that department during 1872-73, in respect of the compensation allowance of Mr. James Walters, formerly a tide-waiter in the service of this revenue, and suggesting that. as the sum in question has not been charged against the Customs Vote in the accounts rendered to the Exchequer and Audit Office to the 31st March last, the payments should be included in the Appropriation Account of the Customs for 1872–73, since, although made by another department, they occurred within that year.

I am directed to acquaint you, in reply, that James Walters was formerly paid his allowance of 7 *l.* 11 *s.* 3 *d.* by this department in London, but on his removal to Warrington, he was paid through the Inland Revenue Department from the 1st August 1872.

On the 8th September last, a claim was forwarded by the Commissioners of Inland Revenue for the sum of 52 *l.* 18 *s.* 9 *d.*, being the amount paid to Walters for seven months, viz., from August 1872 to February 1873 inclusive, and, upon examination, a warrant was issued and the amount paid by the Accountant and Controller General of Customs to the credit of the Receiver General of Inland Revenue on the 22nd ultimo, a charge thus being made against the Customs Vote for the year 1873-74, and I am to suggest that the sum be not included in the Appropriation Account for 1872-73, as it was not a final payment by the Customs until October 1873-74, and the amount has not yet been withdrawn from the Parliamentary Grant.

I am further desired to observe that it has hitherto been the practice, never before questioned by the Comptroller and Auditor General, that, where one department makes payments for another, the department charged with the expenditure should take credit only when the amount has been repaid to the department by which it has been advanced; this course has been followed in the present case, and to adopt that pointed out in your letter, viz., to charge 1872–73 with a sum which was paid in 1873-74 would lead to much confusion in the books and accounts of the Customs. At the close of every financial year large sums are outstanding which have been advanced to superannuated officers residing abroad, but which cannot possibly be paid by this department until the following financial year. In the same manner advances of large sums of money are made out of this revenue for other public departments; the sums so advanced, which at the close of the financial year may amount to upwards of 20,000 *l.*, become final payments by the respective departments only in the following year, and if the principle suggested by you were carried out with regard to the pension of Walters, the same would have to be adopted in all instances of advances.

I am also directed to point out that the heading of the Appropriation Account distinctly provides that only such sums shall be included as have been actually expended by a department during the year to which that account applies. In the case in question this course has been pursued, and the adoption of any other would appear to the Board to be in direct opposition to the orders issued by the Lords of the Treasury.

I am, &c.
(signed) *J. B. Hale.*

F. A. Hawker, Esq.,
&c. &c. &c.
Exchequer and Audit Department.

— No. 5. —

Exchequer and Audit Department, Somerset House,
London, W.C., 14 November 1873.

Sir,

I AM directed by the Comptroller and Auditor General to observe that, in the account of the Parliamentary Grants, and of Cash Receipts and Payments by the Commissioners of Her Majesty's Customs, from 1st April 1872 to 31st March 1873, the sum of 10,413 *l.* 19 *s.* 6 *d.*, received from "Civil Contingencies Fund," has been added to the Parliamentary Grant for your department for 1872–73. I am to inform you that as the receipt from the "Civil Contingencies Fund" forms no part of the Grant of Parliament, the sum in question should have been introduced into the Customs Account, under the line of the Voted Services, as a separate item.

I have, &c.
(signed) *H. Treherne.*

H. W. Dobell, Esq.,
Accountant and Comptroller General.

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VOTE 1.—CUSTOMS—*continued.*

— No. 6. —

Accountant and Comptroller General, Customs,
17 November 1873.

Sir,

WITH reference to your letter of the 14th instant (No. 1516), I beg to inform you that the deficiency in the Parliamentary Grant to meet the expenses of Customs, was treated in the Vote Account as moneys receivable from the "Civil Contingencies Fund" under instructions from the Treasury. Subsequently their Lordships directed that a Supplementary Vote for the amount should be taken when the Account for the Grant for that year should be reported on in the usual manner.

In the Appropriation Account now in course of preparation, and which will be presented at the end of the month, the treatment of the sum in question will be explained, and Treasury authorities transmitted, and in the amended Vote Account which accompanies the Appropriation Account, the sum in question will be dealt with in accordance with your letter.

I beg to add that the 10,413 *l.* 19 *s.* 6 *d.* will be somewhat modified by a few small sums disallowed by the Exchequer and Audit Department in the examination of the Customs' vouchers.

I have, &c.
(signed) *J. Jenner Weir.*
Assistant Accountant and Controller General.

H. Treherne, Esq.

Copy of Query 101, and Reply.

Account for March 1873.

Charge.

Grant from Civil Contingencies Fund, as per Treasury Letter dated 11th March 1873, 10,413 *l.* 19 *s.* 6 *d.*

Observation.

It is requested that the Treasury Letter referred to may be transmitted.

Reply.

Copy of Treasury Letter referred to, enclosed.

I beg also to enclose copy of a further letter received from the Treasury, dated 9th June 1873, informing us that the excess in question would form the subject of an Estimate to be submitted to Parliament when the account had been reported upon in the usual manner.

Prior, however, to the receipt of this letter of the 9th June, the sum of 10,413 *l.* 19 *s.* 6 *d.* had been added in our Vote Account to the Grant for 1872-73, in accordance with the previous letter of the 11th March; but on referring to our subsequent Vote Accounts, it will be observed that this sum appears as a "Claim outstanding at 31st March 1873."

It will not appear as an addition to the Grant in our Appropriation Account for 1872-73, as no Supplementary Estimate can be taken until the Report upon the Accounts has been made.

24 November 1873. (signed) *J. Jenner Weir.*

Gentlemen,

Treasury Chambers, 11-12 March 1873.

WITH reference to your Report of the 5th instant, I am directed by the Lords Commissioners of Her Majesty's Treasury to state that my Lords are pleased to authorise the application of the Savings made under Sub-heads B., C., E., F., G., and H., of the Estimates for your Department for the year ending 31st instant, towards making good the deficiencies under Sub-heads A., D., and E.

But,

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REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 1.—CUSTOMS—*continued.*

But, as regards the balance of Net Deficiencies, amounting in all to 5,570 *l.*, my Lords desire me to state that they do not consider it necessary to provide for it, but they will be prepared to issue the amount from Civil Contingencies when it is required.

I am, &c.
The Commissioners of Customs. (signed) *William Law.*

Gentlemen, Treasury, 9 June 1873.

IN reply to your letter of the 8th May 1873, I am commanded by the Lords Commissioners of Her Majesty's Treasury to acquaint you that the Bank of England has been authorised to issue to your Account on the 10th instant, from the Account of the Exchequer the following amount, viz., 244,351 *l.* 5 *s.* 11 *d.*; I am also to add that the excess upon the Vote for 1872–73, will form the subject of an Estimate to be submitted to Parliament when the Account of the Grant for that year shall have been reported on in the usual manner.

I am, &c.
The Commissioners of Customs. (signed) *R. R. W. Lingen.*

— No. 7. —

Exchequer and Audit Department, Somerset House,
Sir, London, W.C., 5 December 1873.

WITH reference to the Treasury Letter of the 11-12th March last, in which their Lordships state that they will be prepared to issue the amount of Deficit on the Vote of Her Majesty's Customs for the year 1872–73, from the Civil Contingencies Fund, when it is required;

I am directed by the Comptroller and Auditor General to request that you will inform him whether application has been made to the Treasury for the issue in question, and if so, what reply has been received from their Lordships.

I have, &c.
H. W. Dobell, Esq., (signed) *H. Treherne.*
Accountant and Comptroller General.

— No. 8. —

Sir, London, 9 December 1873.

IN reply to Mr. Treherne's letter of the 5th instant, No. 1534, as to whether an application had been made to the Treasury for the issue of the Deficit on the Customs Vote for 1872–73 from the Civil Contingencies Fund;

I have to inform you that the Commissioners of Customs in their letter, dated 8th May 1873, transmitting the certificate of the Customs Expenditure for the quarter to 31st March 1873 (a copy of which is enclosed), referred their Lordships to their letter of 11th March, and requested that the deficiency should be repaid out of Civil Contingencies, or Parliamentary sanction obtained for the amount.

Their Lordships, in their reply, dated 9th June 1873, repaid the amount standing to the credit of the Customs Vote, and added that the excess upon the Vote for 1872–73 would form the subject of an Estimate to be submitted to Parliament when the account of the grant for that year had been reported on in the usual manner.

A copy of this letter was transmitted to your department, with Query No. 101 of the Customs Account for 1872–73.

I have, &c.
The Comptroller and Auditor General, (signed) *J. Jenner Weir,*
Somerset House. Assistant Accountant and Comptroller General.

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VOTE 1.—CUSTOMS—*continued.*

COPY CERTIFICATE.

Revenue Departments.—No. 1.—Customs.

AMOUNT advanced out of Customs Revenue in the quarter ended 31st March 1873 to defray the expenses of the Customs Department, viz., Two hundred and fifty-four thousand seven hundred and sixty-five pounds five shillings and five pence.

£. 254,765. 5. 5.

(signed) *H. W. Dobell,*
5 May 1873. Accountant and Comptroller General.

£.	s.	d.	
Note—244,351	5	11	of the above sum still remains undrawn from the Customs Vote; while—
10,413	19	6	is in excess of the Vote.
£. 254,765	5	5	

(A true copy.)

(signed) *J. Jenner Weir.*

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VOTE 2.

INLAND REVENUE.

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REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2. - - - - - - - - -

INLAND REVENUE. - - - - - -

ACCOUNT of the Sum Expended, compared with the Sum Granted, for INLAND REVENUE
Deficit upon each

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances in addition to Salaries.	962,880 - -	951,139 2 3	11,740 17 9	- -
B.—Travelling and Subsistence Allowance - -	44,000 - -	34,353 1 3	9,646 18 9	- -
C.—Poundage and Allowances to Distributors and Sub-Distributors of Stamps, &c., and Allowance to Postmaster General for issue of Dog and other Licenses.	64,000 - -	67,275 17 8¾	- -	3,275 17 8¾
D.—Poundage to Clerks to the Local Commissioners of Taxes.	71,000 - -	70,698 11 9	301 8 3	- -
E.—Poundage to Collectors and Assessors - -	120,000 - -	126,828 12 10¼	- -	6,828 12 10¼
F.—Salaries in lieu of Poundage of Distributors, &c., in Scotland.	14,274 - -	14,251 1 1	22 18 11	- -
G.—Commission on Remittances - - - - -	4,500 - -	4,106 3 8½	393 16 3½	- -
H.—Bank of England, for Clerks' Attendance -	950 - -	950 - -	—	—
I.—Police - - - - - - - - - -	1,900 - -	1,934 1 6	- -	34 1 6
K.—Rent - - - - - - - - - -	18,500 - -	17,010 3 9¼	1,489 16 2¾	- -
L.—Rates and Taxes - - - - - - -	425 - -	445 4 4½	- -	20 4 4½
M.—Fuel and Light - - - - - - -	2,500 - -	2,964 17 -½	- -	464 17 -½
Carried forward - - - £.	1,304,929 - -	1,291,956 17 3¾	23,595 16 2¼	10,623 13 6

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- - - - - - VOTE 2.

- - - - - INLAND REVENUE.

SERVICES, in the Year ended 31st March 1873, showing the Surplus or Sub-Head of the Vote.

	Explanation of the Causes of Variation between Expenditure and Grant.
A.	The Surplus under this Sub-Head has arisen from the number of Officers employed in the Excise Surveying Branch having been, during some portion of the year, less than the number for whose Salaries provision was made in the Estimates.
B.	This Surplus is chiefly attributable to arrangements made with respect to the periodical circuits of Collectors of Inland Revenue for collecting Duties, under which their Expenses for Travelling have been diminished.
C.	Consequent on the improvement in the Receipts of Stamps Revenue, the remittances by Distributors of Stamps have been increased, and their poundage thereon has been larger.
D.	Casual fluctuation of Expenditure.
E.	This Deficit has resulted from an alteration made with respect to the payment of Extra Poundage to Collectors of Income Tax in England, under which, upon a more prompt closing of their Accounts, they have become entitled to an increased Scale of Allowance.
F.	This Surplus has resulted from slight changes made in the Salaries of some of the Sub-Distributors.
G.	The Amount expended for Post Office Orders by Distributors of Stamps for remitting their Receipts on sale of Excise Licenses to the Collectors of Inland Revenue, has been less than in previous years. The Commission charged by Bankers for Drafts and Bills, which is allowed to Excise Traders on remittance of Duty when "Sittings" are not held, has not amounted to so large a sum as was anticipated.
I.	Casual fluctuation of Expenditure.
K.	Consequent on arrangements made with reference to the Circuits of the Collectors of Inland Revenue, the Expenses incurred for the hire of rooms for the purpose of holding the "Sittings" have been diminished.
L.	Casual fluctuation of Expenditure.
M.	The increase in the price of Coals has occasioned this Deficit.

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REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2.—INLAND REVENUE—*continued.* - - - - - - -

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Inland

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	1,304,929 - -	1,291,956 17 3¾	23,595 16 2½	10,623 13 6
N.—Furniture (inclusive of Office Fittings, &c.) -	5,700 - -	7,458 12 5½	- -	1,758 12 5½
O.—Gauging Instruments, Dies, and Revenue Locks	4,000 - -	5,682 4 11	- -	1,682 4 11
P.—Gas Fitting, Repairs to Engine, and Purchase of Articles for Stamping Department.	2,200 - -	1,335 6 6	864 13 6	- -
Q.—Purchase of Buildings - - - - -	6,000 - -	6,000 - -	—	—
R.—Maintenance and Repairs of Buildings - -	3,200 - -	3,411 13 2¾	- -	211 13 2¾
S.—Postage and Carriage of Books and Parcels -	24,000 - -	19,513 16 6½	4,486 3 5½	- -
T.—Advertisements - - - - - - -	4,300 - -	4,128 17 7	171 2 5	- -
V.—Stationery, Printing, Bookbinding, and Gumming	65,000 - -	68,459 16 11¾	- -	3,459 16 11¾
W.—Stamps for Revenue purposes and Declarations	1,350 - -	881 12 11¾	468 7 -¼	- -
X.—Copies of Poor Rates for Income Tax purposes, and Copies of Wills in Scotland.	2,000 - -	1,160 10 9⅓	839 9 2⅓	- -
Y.—Law Expenses - - - - - - -	11,000 - -	9,313 11 4⅔	1,686 8 7½	- -
Z.—Rewards to Officers for Detections, &c. - -	11,500 - -	12,154 9 9	- -	654 9 9
A 1.—Allowances to Crown Prisoners - - -	220 - -	132 2 10½	87 17 1½	- -
B 1.—Grants to Universities of Oxford and Cambridge - - - - - - - - -	1,000 - -	1,000 - -	- -	- -
C 1.—Incidental Expenses - - - - -	1,050 - -	1,480 5 3½	- -	430 5 3½
Carried forward - - - £.	1,447,449 - -	1,434,069 18 7½	32,199 17 6½	18,820 16 1½

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REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

- - - VOTE 2.—INLAND REVENUE—*continued*..

Revenue Services, in the Year ended 31st March 1873, &c.—*continued*.

Explanation of the Causes of Variation between Expenditure and Grant.

N.—This deficit is attributable partly to the cost of fitting up additional Rooms at Somerset House for the Laboratory Branch; partly to the cost of providing increased office accommodation in country districts, expenses which were not foreseen when the Estimates were in preparation, and partly also to the enhanced prices of labour and material.

O.—This deficit has been caused by Expenditure incurred for Printing Plates supplied to the Stamping Department, for which provision was not made in the Estimates.

P.—The Expenditure in connection with the Engines in the Stamping Department has not amounted to the sum for which provision was made. The average Annual Expenditure of the three preceding years under this Sub-Head has been 1,943 *l.*

R.—Casual fluctuation of Expenditure.

S.—This Surplus is mainly attributable to the alteration in the Rates of Postage which came into operation in October 1871.

T.—Casual fluctuation of Expenditure.

V.—This deficit has arisen partly from the payments for the manufacture of Post Cards having been greater than was anticipated; partly from increase in the cost of an improved shape of Postage Envelope; and partly from an increase in the cost of Water-mark Paper supplied for Adhesive Stamps, Establishment Licences, and other Revenue purposes.

W.—This Surplus has been occasioned by the number of Bonds and Commissioners required for the Excise Surveying Branch during the year 1872 having been less than usual. The average Annual Expenditure in the three preceding years under this Sub-Head has been 1,380 *l.*

X.—The claims for Copies of Poor Rates supplied for Income Tax purposes have not amounted to the sum for which provision was made in the Estimates.

Y.—The payments under this Sub-Head, which, being contingent upon prosecutions instituted for violation of the Revenue Laws, are necessarily uncertain in their extent, have not amounted to the sum for which provision was made in the Estimates. The average Annual Expenditure for the three preceding years amounted to 10,927 *l.*

Z.—The deficit under this Sub-Head has been occasioned by an alteration made, under sanction of Treasury Letter of 5th August 1872, with respect to the period of paying Rewards to Officers, which has caused more than a year's ordinary Expenditure to be charged on the Vote for the Year 1872–73.

A 1.—Casual fluctuation of Expenditure.

C. 1.—The Payments under this Sub-Head have included Expenses in connection with the Laboratory Branch, sums paid to guarantee societies for premiums, and other expenses, for which due provision was not made in the Estimates.

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Revenue Departments, and Post Office Packet and Telegraph Services.

Vote 2.—Inland Revenue—*continued.*

Account of the Sum Expended, compared with the Sum Granted, for Inland

Service.	Grant.	Expenditure.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£ s. d.	£. s. d.
Brought forward	1,447,449 – –	1,434,069 18 7½	32,199 17 6½	18,820 16 1½
D 1.—Superannuations and other Non-Effective Charges.	193,619 – –	188,994 14 2½	4,624 5 9½	– –
D 2.—Annuity to be paid over to the National Debt Commissioners for Advances made in commutations of Pensions.	3,240 – –	3,240 – –	—	—
E 1.—Losses by Fraud, Default, &c.	– –	17 – –	– –	17 – –
£.	1,644,308 – –	1,626,321 12 9½	36,824 3 4	18,837 16 1½
Deduct Deficit			18,837 16 1½	
Net Surplus to be surrendered £.			17,986 7 2½	

Extra Receipts

Nature of the Receipts.	Amount Estimated.	Amount Received.
	£. s. d.	£. s. d.
Fines, Seizures, and Penalties	33,000 – –	30,632 – 10½
Rents	3,000 – –	3,429 13 5½
Other Miscellaneous	9,000 – –	9,546 13 8½
£.	45,000 – –	*43,608 8 –½

* This amount has been paid into the Exchequer, as under, viz.:—

	£. s. d.
On 1 October 1872	11,455 12 11
„ 19 December „	12,236 – 10
„ 19 March 1873	11,451 12 1
„ 20 June „	8,465 2 2
£.	43,608 8 –

The Surplus of 49,072 *l.* –*s.* 9 *d.*, shown on the Account of the Vote for Inland Revenue Services for the Year ended 31st March 1872, has been surrendered pursuant to directions of the Treasury Letter of 4th April 1873.

I certify that the foregoing is a correct Account.

Fred. Gripper,
Accountant and Comptroller General,
Accounting Officer.

Inland Revenue Office,
29 November 1873.

I certify that this Account has been examined under my directions, and is correct.

Examined,
F. A. Hawker, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

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REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2.—INLAND REVENUE—*continued.*

Revenue Services, in the Year ended 31st March 1873, &c.—*continued.*

	Explanation of the Causes of Variation between Expenditure and Grant.
D 1.	Provision was made under this Sub-Head for all Allowances payable to Superannuated Officers at the date when the Estimates were prepared, and, in addition thereto, a Sum of 3,000 *l.* was provided to meet the additional Allowances which might be granted during the year. In consequence of deaths the Expenditure has been less than the sum for which provision was made.
E 1.	An Expenditure which has been incurred to cover a loss sustained in transmission of a remittance through the Post, has been charged to this Sub-Head in accordance with the directions in the Treasury Letter of 17th January 1873.—313, 1873.

Year ended 31st March 1873.

	Explanation of the Causes of Variation between Estimate and Receipt.
	The Receipts under this Head are necessarily variable, and have fallen short of the amount of the Estimate.
	In consequence of the increase in the quantity of foreign spirits and wines warehoused in Excise Duty Free Warehouses, the Receipt under this Head has exceeded the amount of the Estimate.
	Casual fluctuation.

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VOTE 2—INLAND REVENUE.—*continued.*

APPENDIX.

STATEMENT showing the INCREASES made to the INLAND REVENUE ESTABLISHMENT subsequently to the Preparation of the ESTIMATES for the Year 1872-73.

DEPARTMENT.	INCREASE.	Treasury Authority for Increase.	NECESSITY FOR INCREASE.
Solicitor - - - - -	One First Class Clerk, 450 *l.*, rising by 20 *l.* per annum to 550 *l.*; one Second Class Clerk, 350 *l.*, rising by 20 *l.* per annum to 450 *l.*	13 February 1872 - No. 2147—72.	To meet changes incident to a new Settlement of Taxation.
Edinburgh Collection - -	One First Class Clerk, 190 *l.*, rising by 10 *l.* per annum to 220 *l.*; one Second Class Clerk, 150 *l.*, rising by 5 *l.* per annum to 180 *l.*; One Third Class Clerk, 100 *l.*, rising by 5 *l.* per annum to 140 *l.*	15 March 1872 - No. 14,348—72.	Increase of Business.
Secretaries - - - - -	Three Clerks Assistant to Secretaries, 700 *l.* per annum.	13 May 1872 - - No. 14,422—72.	Increase of Business, in order to relieve Secretaries and Assistant Secretaries.
Comptroller of Legacy and Succession Duties.	One Second Class Clerk, 230 *l.*, rising by 10 *l.* per annum to 300 *l.*	24 April 1872 - - No. 6338—72.	Increase of Business; Complaints from Lawyers of insufficient Number of Clerks.
Glasgow Collection - -	One Third Class Clerk, 100 *l.*, rising by 5 *l.* per annum to 140 *l.*	26 April 1872 - - No. 14,375—72.	Increase of Business.
Officekeeper - - - - -	Wages of 19 Charwomen, increased from 25 *l.* per annum to 27 *l.* 6 *s.* per annum.	26 July 1872 - - No. 14,427—72.	Placed on same footing as Charwomen in the Post Office Savings Bank Department.
Receiver General - - -	One First Class Clerk, 350 *l.*, rising by 20 *l.* per annum to 450 *l.*	6 August 1872 - No. 11,581—72.	Increase of Business.
Derby Collection - - -	One Third Class Clerk, 100 *l.*, rising by 5 *l.* per annum to 140 *l.*	15 August 1872 - No. 14,441—72.	Increase of Business; Distribution of Stamps transferred to Collector.
Stamping - - - - -	One Chief Superintendent, 340 *l.*, rising by 20 *l.* per annum to 400 *l.*; one Second Superintendent, 250 *l.*, rising by 15 *l.* per annum to 325 *l.*; two Superintendents, 180 *l.*, rising by 10 *l.* per annum to 240 *l.*; One Practical Mechanician, 200 *l.*, rising by 20 *l.* per annum to 300 *l.*	8 July 1872 - - No. 9978—72.	Increase of Business.
Officekeeper - - - - -	Three coal porters at 21 *s.* per week - -	23 October 1872 - No. 14,433—72.	Two Porters additional required for the Storekeeper General's Department, and one for the Laboratory.
Belfast Collection - - -	One Third Class Clerk, 100 *l.*, rising by 5 *l.* per annum to 140 *l.*	17 June 1872 - - No. 8163—72.	Increased work in the Collection of Income Tax.
Solicitor and Comptroller General, Edinburgh.	One Assistant Superintendent of Stampers, 100 *l.*, rising by 5 *l.* per annum to 150 *l.*; two First Class Stampers, 90 *l.*, rising by 3 *l.* per annum to 100 *l.*; six Second Class Stampers, 70 *l.*, rising by 3 *l.* per annum to 85 *l.*; additional allowance of 10 *l.* per annum to each of two Stampers acting as "Tellers."	8 August 1872 - No. 10,339—72.	Revision of Establishment consequent upon the Stamps on Bills of Exchange of high Values being impressed in Scotland, &c.
	One Packer, 60 *l.*, rising by 2 *l.* 10 *s.* per annum to 75 *l.*	18 October 1872 - No. 15,702—72.	In Consideration of his performing the responsible Duty of "Telling in" the whole Supply of Stamps consigned from London to Edinburgh.
Dublin Collection - - -	Wages of three Firelighters, increased from 18 *s.* to 20 *s.* per week.	27 November 1872 - No. 14471—72.	Placed on same footing as Porters at Edinburgh.

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VOTE 2.

INLAND REVENUE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER Sub-Head D. 1, "Superannuation and other Non-effective Charges," is included a sum of 10 *l.* 3 *s.* 5 *d.*, for which no provision was made in the Estimates, on account of Commission to Colonial Governments for payments of Inland Revenue Pensions. Expenditure under Sub-head D. 1, not in the Estimates.

In the Estimates for the year 1873–74, similar expenses are, however, included under the Sub-head referred to.

2. A new Sub-head has been introduced into the Account, for which no provision was made in the Estimates, namely, Sub-head E. 1., "Losses by Fraud, Default, &c." New Sub-head introduced into the Account.

In the Estimates for the year 1873–74, a similar Sub-head has, however, been provided.

3. Payments have been made in excess of the Estimates, under the following Sub-heads, amounting in the aggregate to 18,837 *l.* 16 *s.* 1 ½ *d.*, viz.:— Payments in excess of Estimates.

C. Poundage and Allowances to Distributors, &c.
E. Poundage to Collectors and Assessors.
J. Police.
L. Rates and Taxes.
M. Fuel and Light.
N. Furniture.
O. Gauging Instruments, &c.
R. Maintenance and Repairs of Buildings.
V. Stationery, Printing, Bookbinding, &c.
Z. Rewards to Officers for Detections, &c.
C. 1. Incidental Expenses.
E. 1. Losses by Fraud, Default, &c.

4. The Net Surplus on the Grant to be surrendered to the Exchequer is 17,986 *l.* 7 *s.* 2½ *d.* Net Surplus to be surrendered.

	£.	*s.*	*d.*
Grant - - - - - - - -	1,644,308	–	–
Expenditure - - - - - - - -	1,626,321	12	9½
Net Surplus - - - -	£. 17,986	7	2½

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VOTE 3.

POST OFFICE.

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REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3. - - - - - - - - - -

POST OFFICE. - - - - - - - - - -

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the Charges of the POST OFFICE and Insurances, and the Collection of the Post Office Revenue, in the Year ended 31st March 1873,

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, Compared with Grant.	
			Less than Granted.	More than Granted.
SUB-HEAD A.— CHIEF OFFICES.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
LONDON.				
1. Salaries, Wages, and Allowances additional to Salaries	462,334 - -	470,544 4 10½	- - -	8,210 4 10½
2. Travelling - - - - - - - - -	3,000 - -	4,120 9 4½	- - -	1,120 9 4½
3. Commission on Issue and Payment of Money Orders	36,600 - -	41,083 18 5	- - -	4,483 18 5
4. Commission on Sale of Postage Stamps - - -	6,000 - -	6,735 8 3	- - -	735 8 3
5. Trip Allowances - - - - - - - -	12,765 - -	13,412 7 -½	- - -	647 7 -½
6. Police and Firemen - - - - - - - -	1,698 - -	1,702 19 8	- - -	4 19 8
7. Clothing for Letter Carriers, Mail Guards, &c., at the Chief and Provincial Offices - - - - - -	29,500 - -	33,894 14 5	- - -	4,394 14 5
8. Rent - - - - - - - - - -	7,000 - -	8,868 1 8	- - -	1,868 1 8
9. Rates and Taxes - - - - - - - -	5,500 - -	4,362 12 3	1,137 7 9	- - -
10. Law Charges, including Law Charges paid at Provincial Offices - - - - - - - - -	4,000 - -	2,791 9 1	1,208 10 11	- - -
11. Stamps and Advertisements - - - - - -	600 - -	651 16 9	- - -	51 16 9
12. Telegrams, including Chief and Provincial Offices -	200 - -	192 7 8	7 12 4	- - -
13. Purchase of Pillar and Wall Letter Boxes for Chief and Provincial Offices - - - - - - -	3,500 - -	4,616 19 3	- - -	1,116 19 3
14. Alterations, Fittings, and Repairs to Travelling Post Offices, Land and Sea - - - - - - -	400 - -	404 13 6	- - -	4 13 6
15. Gas, &c. - - - - - - - - - -	7,000 - -	8,397 6 1	- - -	1,397 6 1
16. Medicines generally, and Allowances to District Medical Officers, &c., also Annual Donation to St. Bartholomew's Hospital - - - - - -	1,000 - -	1,316 9 9½	- - -	316 9 9½
17. Incidental Expenses - - - - - -	22,500 - -	19,413 3 3½	3,086 16 8½	- - -
Losses by Fraud and Default - - - -	- - -	35 7 10	- - -	35 7 10
DUBLIN.				
18. Salaries, Wages, and Allowances additional to Salaries	43,092 - -	41,831 18 7½	1,260 1 4½	- - -
19. Travelling - - - - - - - - -	310 - -	97 10 1	212 9 11	- - -
20. Commission on Issue and Payment of Money Orders -	2,200 - -	2,733 6 8	- - -	533 6 8
21. Rent - - - - - - - - - -	352 - -	351 12 4	- 7 8	- - -
22. Rates and Taxes - - - - - - - -	- - -	- - -	- - -	- - -
23. Law Charges, including Law Charges paid at Provincial Offices - - - - - - - - -	800 - -	350 11 3½	449 8 8½	- - -
24. Stamps and Advertisements - - - - - -	200 - -	97 8 -	102 12 -	- - -
25. Incidental Expenses - - - - - - -	1,300 - -	1,297 1 8	2 18 4	- - -
EDINBURGH.				
26. Salaries, Wages, and Allowances additional to Salaries	31,344 - -	31,096 7 5½	247 12 6½	- - -
27. Travelling - - - - - - - - -	100 - -	143 8 2	- - -	43 8 2
28. Commission on Issue and Payment of Money Orders -	2,500 - -	2,906 - 5	- - -	406 - 5
29. Rent - - - - - - - - - -	108 - -	92 13 4	15 6 8	- - -
30. Rates and Taxes - - - - - - - -	50 - -	77 18 -	- - -	27 18 -
31. Law Charges, including Law Charges paid at Provincial Offices - - - - - - - - -	50 - -	116 12 7	- - -	66 12 7
32. Stamps and Advertisements - - - - -	100 - -	112 11 9	- - -	12 11 9
33. Fuel and Light - - - - - - - -	470 - -	639 5 6	- - -	169 5 6
34. Incidental Expenses - - - - - - -	610 - -	981 7 1	- - -	371 7 1
TOTAL of Sub-Head A. - - - £.	687,183 - -	705,470 2 2	7,731 4 11	26,018 7 1
		Net Deficit - -	£. 18,287 2 2	

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REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

- - - - - - - - VOTE 3.
- - - - - - - - POST OFFICE.

SERVICES, the Expenses of the Post Office Savings Banks, and Government Annuities showing the Surplus or Deficit upon each Sub-Head of the Vote.

Explanation of the Causes of Variation between Expenditure and Grant.

1. The increased work arising out of the reduced rates of Postage in October 1870, and the assimilation of Letter and Parcel rates in October 1871 was greater than had been anticipated when the Estimate was framed. The increase of Revenue attending these changes in the year ended 31st March 1873 was unusually large.
2. There has been more travelling than was anticipated.
3. The increase in the number of Money Orders issued under the revised rates, which came into operation in May 1871, has been greater than was anticipated.
4. This Excess is attributable to an unusual increase in the sale of Stamps.
5. There have been more trips than were anticipated.
6.
7. The Estimate did not sufficiently provide for Uniform Clothing supplied for the first time to Rural Post Messengers, and to such of the Letter Carriers as had not previously been supplied with Uniform.
8. The excess in Rent is mainly attributable to an unanticipated increase in the number of Branch Offices.
9. A portion of the Rates, &c., which had formerly been paid, were disallowed by the Lords of the Treasury.
10. The amount expended in respect of Law Charges was below the average.
11.
12.
13. A larger amount of Pillar and Wall Letter Box accommodation was accorded to the public than had been anticipated.
14.
15. Caused partly by increased consumption and partly by increased cost of Gas.
16. The number of persons entitled to Medical Attendance in the Metropolitan District was increased last year, when the Expenditure under this Sub-head was 1,208 *l.* 18 *s.* 9 *d.*
17. There has been a great reduction in the cost of string, twine, and wax, under new contracts, the full effect of which was not known when the Estimate was framed.
18. An addition of 1,300 *l.* to the Estimate to meet probable increase of business was not required.
19. There was less travelling than had been anticipated.
20. The extension of the Money Order system and the revised rates of Commission gave rise to a larger increase in Money Order business than had been anticipated.
21.
22.
23. The Law Charges were over-estimated. These charges are of a very fluctuating nature.
24. The charges for Stamps and Advertisements were less than had been anticipated.
25.
26. A diminution in the amount of Salaries, &c. has been effected by revision of the Establishment.
27. There was more travelling than had been anticipated.
28. A larger amount of Money Order business than had been anticipated was transacted through the increase in the number of Money Order Offices and revised rates of Commission.
29. A portion of the rent estimated as payable by the Post Office proper, was charged to the Telegraph Vote.
30. The Rates and Taxes were under-estimated.
31. The Law Charges were in excess of the amount anticipated.
32. The charges for Stamps and Advertisements were under-estimated.
33. The increased cost of coal has led to the excess under this Sub-head.
34. The Incidental Expenses were under-estimated.

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Revenue Departments, and Post Office Packet and Telegraph Services.

Vote 3.—Post Office—*continued.*

Service.	Grant.	Expenditure.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
Sub-Head B.—				
SURVEYORS.				
United Kingdom.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1. Salaries and Allowances	29,486 – –	30,162 1 5½	– –	676 1 5½
2. Travelling	18,500 – –	21,231 7 6½	– –	2,731 7 6½
Colonies.				
3. Salaries and Allowances	150 – –	150 – –	– –	– –
4. Travelling	500 – –	691 5 7	– –	191 5 7
Total of Sub-Head B. £.	48,636 – –	52,234 14 6½	– –	3,598 14 6½
		Net Deficit £.		3,598 14 6½
Sub-Head C.—				
PROVINCIAL ESTABLISHMENTS.				
England and Wales.				
1. Salaries of Postmasters, Sub-Postmasters, Receivers and Clerks, and Wages of Letter Carriers, &c.	603,789 – –	618,405 19 1	– –	14,616 19 1
2. Allowances for Assistance	18,275 – –	18,500 19 11½	– –	225 19 11½
3. Travelling	1,830 – –	2,910 16 5½	– –	1,080 16 5½
4. Poundage on Sale of Postage Labels	21,988 – –	21,330 10 3½	657 9 8½	– –
5. Rent	5,362 – –	5,320 4 1½	41 15 10½	– –
6. Rates and Taxes	380 – –	406 – 7½	– –	26 – 7½
7. Fuel and Light	3,162 – –	3,099 19 –½	62 – 11½	– –
8. Stationery, Printing, and Advertisements	1,037 – –	936 7 7	100 12 5	– –
9. Incidental Expenses	12,516 – –	13,880 5 10½	– –	1,364 5 10½
Ireland.				
10. Salaries of Postmasters, Sub-Postmasters, Receivers and Clerks, and Wages of Letter Carriers, &c.	61,509 – –	62,521 14 6½	– –	1,012 14 6½
11. Allowances for Assistance	3,392 – –	3,386 10 5½	5 9 6½	– –
12. Travelling	200 – –	240 3 9	– –	40 3 9
13. Poundage on Sale of Postage Labels	2,070 – –	2,738 4 5	231 15 7	– –
14. Rent	413 – –	439 18 8	– –	26 18 8
15. Rates and Taxes	75 – –	67 17 11½	7 2 –½	– –
16. Fuel and Light	300 – –	428 12 6½	– –	128 12 6½
17. Stationery, Printing, and Advertisements	200 – –	223 5 9	– –	23 5 9
18. Incidental Expenses	252 – –	174 3 9	77 16 3	– –
Scotland.				
19. Salaries of Postmasters, Sub-Postmasters, Receivers and Clerks, and Wages of Letter Carriers, &c.	89,801 – –	90,961 16 6	– –	1,160 16 6
20. Allowances for Assistance	2,354 – –	2,533 18 8	– –	179 18 8
21. Travelling	60 – –	111 12 9½	– –	51 12 9½
22. Poundage on Sale of Postage Labels	3,786 – –	3,502 19 2	283 – 10	– –
23. Rent	496 – –	887 – 10½	– –	391 – 10½
24. Rates and Taxes	65 – –	115 2 3	– –	50 2 3
25. Fuel and Light	460 – –	471 19 10	– –	11 19 10
26. Stationery, Printing, and Advertisements	5 – –	5 2 1	– –	– 2 1
27. Incidental Expenses	840 – –	815 14 7	24 5 5	– –
Total of Sub-Head C. £.	835,517 – –	854,417 1 7	1,491 8 7¾	20,391 10 2¾
		Net Deficit £.		18,900 1 7

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REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

1. Sufficient provision was not made in the Estimate for Officers temporarily employed to assist the Surveyors,
2. There was more travelling than had been anticipated.
3.
4. Unforeseen travelling expenses arose through an unanticipated visit to the West Indies by the late Surveyor.

1. Sufficient provision was not made for the increased work occasioned by the Postal changes in the years 1870 and 1871. Some unanticipated additional expenditure in Salaries was caused by the large increase in the number of Money Orders issued under the revised Rates of Commission adopted in May 1871. The increase of Postal Revenue in the year ended 31st March 1873 was unusually large.
2. Under-estimated.
3. There was more travelling than had been anticipated.
4. Over-estimated.
5.
6.
7.
8.
9. The incidental expenses were under-estimated.
10. There have been increases in Salaries and Wages since the Estimate was prepared.
11.
12. There has been more travelling than was anticipated.
13. There has been a revision of Salaries at several large Offices, at which Poundage on the Sale of Postage Stamps has now ceased to be paid.
14. There have been increased allowances for Rent since the Estimate was prepared.
15.
16. The allowances for Fuel and Light have been increased since the Estimate was prepared.
17. The expenditure for Stamps and Advertisements has been greater than was anticipated.
18. The incidental expenses were over-estimated.
19. The excess of Expenditure over Grant is attributable to unanticipated increases in Salaries and Wages,
20. The allowances for Assistance have been increased since the Estimate was prepared.
21. There has been more travelling than was anticipated.
22. Poundage on the sale of Postage Stamps has ceased to be paid at the Glasgow Office.
23. Additional Premises at Glasgow have entailed increased payments for Rent.
24. The Rates and Taxes have been increased by additional premises at Glasgow.
25. There has been some increase in the cost of Fuel.
26.
27. The Incidental expenses have been over-estimated.

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REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
SUB-HEAD D.—				
ESTABLISHMENTS IN THE COLONIES AND AGENTS ABROAD.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1. Salaries, Wages, and Allowances	16,992 – –	16,837 13 4½	154 6 7½	– –
2. Poundage on Sale of Postage Labels	297 – –	332 2 9	– –	35 2 9
3. Rent	1,257 – –	1,165 5 2	91 14 10	– –
4. Rates and Taxes	13 – –	26 8 4½	– –	13 8 4½
5. Incidental Expenses	438 – –	1,037 19 6	– –	599 19 6
TOTAL of Sub-Head D. £.	18,997 – –	19,399 9 2½	246 1 5½	648 10 7½
		Net Deficit £.	402 9 2½	
SUB-HEAD E.—				
POST OFFICE SAVINGS BANKS.				
1. Salaries, Wages, and Allowances	66,982 – –	69,777 15 11	– –	2,795 15 11
2. Maintenance and Repair of Buildings	1,000 – –	533 19 10	466 – 2	– –
3. Rent	2,500 – –	2,650 – –	– –	150 – –
4. Rates, Taxes, and Fire Insurance	400 – –	335 10 4½	64 9 7½	– –
5. Furniture and Repairs	1,000 – –	1,043 4 8	– –	43 4 8
6. Fuel and Light	350 – –	330 18 9	19 1 3	– –
7. Stationery	5,000 – –	7,608 18 8	– –	2,608 18 8
8. Incidental Expenses	500 – –	867 5 6	– –	367 5 6
9. Superannuations and other non-effective Charges	100 – –	39 12 –	60 8 –	– –
TOTAL of Sub-Head E. £.	77,832 – –	83,187 5 8½	609 19 –½	5,965 4 9
		Net Deficit £.	5,355 5 8½	
SUB-HEAD F.—				
GOVERNMENT ANNUITIES AND LIFE INSURANCE.				
1. Salaries and Allowances	480 – –	746 6 3	– –	266 6 3
2. Stationery	10 – –	49 14 9	– –	39 14 9
3. Stamps on Contracts	20 – –	30 12 6	– –	10 12 6
4. Fees to Medical Examiners	100 – –	148 7 6	– –	48 7 6
5. Incidental Expenses	10 – –	– 2 –	9 18 –	– –
TOTAL of Sub-Head F. £.	620 – –	975 3 –	9 18 –	365 1 –
		Net Deficit £.	355 3	

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VOTE 3.—POST OFFICE—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

1

2.

3.

4. The authorised payments at Suez and Gibraltar were increased in the year ended 31st March 1873.
5. There were exceptional payments at several of the Agencies, amounting to 540*l.*, which were not anticipated.

1. The expenditure for Salaries has been larger than was anticipated through increase of business.
2. Provision was made for the cost of the removal of the Savings Bank Department to other premises, which did not take place.
3. The rent of premises in Carter-lane was increased after the Estimate was prepared.
4. The Rates, Taxes, &c., were over-estimated.
5. The requirements in respect of Furniture and Repairs were under-estimated.
6. The consumption of Gas has been less than was anticipated.
7. The cost of printing new Forms and repairing Ledgers has been greater than was anticipated.
8. The incidental expenses were under-estimated.
9. The payments in respect of Superannuations, &c. were over-estimated.

1. The Scale of Salaries was revised in the year 1872.
2. The amount paid for Stationery in the year was larger than had been anticipated.
3. The excess of Expenditure over Grant for Stamps on Contracts is attributable to increase of business.
4. The amount paid for Fees to Medical Examiners has exceeded the Estimate through increased business.
5. The incidental expenses were over-estimated.

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Revenue Departments, and Post Office Packet and Telegraph Services.

Vote 3.—Post Office—*continued.*

Service.	Grant.	Expenditure.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
Sub-Head G.—				
CONVEYANCE OF MAILS.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
In England and Wales.				
1. By Railways	431,747 – –	429,774 10 2	1,972 9 10	– –
2. By Road	103,500 – –	108,790 14 3	– –	5,290 14 3
3. By private Ships to and from Places Abroad	1,800 – –	2,097 15 6½	– –	297 15 6½
4. Wages of Mail Guards and Mail Porters	4,200 – –	4,426 9 9	– –	226 9 9
5. Tolls and Ferryage	400 – –	403 7 8	– –	3 7 8
6. Supply and Repair of Mail Bags and Mail Boxes	7,100 – –	6,863 5 5	236 14 7	– –
7. Incidental Expenses	6,000 – –	7,748 14 10¼	– –	1,748 14 10¼
In Ireland.				
8. By Railways	93,773 – –	94,406 8 10	– –	633 8 10
9. By Road	21,000 – –	21,656 12 3	– –	656 12 3
10. By private Ships to and from Places Abroad	80 – –	70 6 4	9 13 8	– –
11. Wages of Mail Guards and Mail Porters	1,991 – –	2,016 10 11½	– –	25 10 11½
12. Tolls and Ferryage	112 – –	99 7 4½	12 12 7½	– –
13. Supply and Repair of Mail Bags and Mail Boxes	2,230 – –	2,167 1 6	62 18 6	– –
14. Incidental Expenses	600 – –	597 15 2½	2 4 9½	– –
In Scotland.				
15. By Railways	96,496 – –	97,260 2 8	– –	764 2 8
16. By Road	15,600 – –	15,483 2 11	116 17 1	– –
17. By private Ships to and from Places Abroad	20 – –	15 – 4½	4 19 7½	– –
18. Wages of Mail Guards and Mail Porters	1,217 – –	1,112 1 11	104 18 1	– –
19. Tolls and Ferryage	700 – –	662 9 –	37 11 –	– –
20. Supply and Repair of Mail Bags and Mail Boxes	900 – –	1,067 10 11	– –	167 10 11
21. Incidental Expenses	1,290 – –	789 15 5½	500 4 6½	– –
Abroad.				
22. Conveying Mails across the Isthmus of Panama	1,500 – –	1,529 19 8	– –	29 19 8
23. Conveyance of Indian and Australian Mails through Egypt, and Allowances to Janissaries for accompanying Mails between Alexandria and Suez	12,815 – –	12,798 10 2½	16 9 9½	– –
24. Salaries of, and Allowances to, Officers in charge of Indian Mails through France	2,200 – –	2,621 6 –	– –	421 6 –
25. Salaries of, and Subsistence Allowances to, Marine Mail Guards.	400 – –	441 15 8	– –	41 15 8
26. Incidental Expenses	1,450 – –	1,502 8 9½	– –	52 8 9½
Total of Sub-Head G. £.	809,121 – –	816,403 3 8	3,077 14 1½	10,359 17 9½
		Net Deficit £.	7,282 3 8	
Sub-Head H.—				
BUILDINGS.				
London.				
1. Purchase of Sites and Buildings	6,000 – –	726 16 6	5,273 3 6	– –
Provincial Offices.				
2. Purchase of Sites and Buildings	31,662 – –	21,960 3 5	9,701 16 7	– –
Total of Sub-Head H. £.	37,662 – –	22,686 19 11	14,975 – 1	– –
		Surplus £.	14,975 – 1	
Sub-Head I.—				
Superannuations and other Non-Effective Charges	94,246 – –	96,226 1 1	– –	1,980 1 1

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VOTE 3.—POST OFFICE—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

1. The cost of conveyance of Mails by Railway has been slightly over-estimated.
2. The excess of expenditure over Grant for conveyance of Mails by Road is mainly attributable to renewal of Contracts on less favourable terms than before.
3. Under-estimated. Postage paid in respect of correspondence by Private Ships is a very irregular item.
4. The Wages of Mail Guards are a diminishing item, but they did not fall off to the extent anticipated.
5.
6.
7. The incidental expenses were under-estimated. There is an increase on former years owing to increased business.
8. Under-estimated. An addition to the Estimate for probable increase was insufficient.
9. The conveyance of Mails by Road was under-estimated.
10.
11. Under-estimated.
12. Over-estimated.
13.
14.
15. The estimate was increased by 1,000 *l.*, to meet additional services, &c., but that sum proves to have been insufficient.
16. Over-estimated.
17.
18. The excess of the Estimate over Expenditure arises from one of the Mail Guards having been pensioned.
19. Over-estimated.
20. Under-estimated.
21. The incidental expenses were under-estimated.
22.
23.
24. Under-estimated. A moiety of this expenditure is repaid by the Indian Government.
25. The excess of Expenditure over Grant was occasioned by the cost of substitutes for Officers absent from illness.
26. The incidental expenses were under-estimated.

1. } Several purchases provided for in the Estimate have not been carried out.
2. }

The number of Officers superannuated through re-organisation of Offices was larger than had been anticipated.

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Revenue Departments, and Post Office Packet and Telegraph Services.

Vote 3.—Post Office—*continued.*

Extra Receipts.—Year ended 31st March 1873.

Sub-Head	Nature of Receipts.	Amount Estimated.	Amount Received.	Amount paid into the Exchequer.
		£ s. d.	£. s. d.	£. s. d.
A.	For Rent of such portions of Metropolitan Post Offices as are let	1,560 – –	2,225 18 5½	– – –
A.	For Void Money Orders	3,250 – –	928 17 7	– – –
A. and C.	For Poundage on Postage Stamps purchased from the Public by certain Postmasters, and Poundage on Postage Stamps used in prepayment of Telegrams, and paid to Postmasters, and charged to Telegraph Vote	10,000 – –	3,054 16 5¾	– – –
C.	For Rent of such portions of Provincial Post Offices as are let	755 – –	782 9 3	– – –
D.	For Rent of a portion of the British Post Office at Suez	40 – –	40 – –	– – –
D.	For a portion of the Expenses of the Post Offices at Alexandria and Suez, to be repaid by the Indian Government £. 1,800*	– – –	– – –	– – –
E.	For Charges of Management of the Post Office Savings Banks (Act 24 Vict. c. 14)	75,832 – –	85,632 2 9	– – –
F.	For Charges of Management of the Government Annuities and Insurances (Act 27 & 28 Vict. c. 43)	620 – –	625 12 9	– – –
G.	For a portion of the Expense of Conveyance of Indian and Australian Mails through Egypt, to be repaid by the Indian Government 3,550*	– – –	– – –	– – –
G.	Ditto to be repaid by the Australian Colonies 3,250*	– – –	– – –	– – –
G.	For a Moiety of the Salaries and Expenses of Officers travelling in Charge of Indian Mails, to be repaid by the Indian Government 700*	– – –	– – –	– – –
G.	For a Moiety of the Cost of Mail Bags, to be repaid by the Indian Government 250*	– – –	– – –	– – –
G.	For Moiety of the Allowance to Janissaries for accompanying Mails between Alexandria and Suez, to be repaid by the Indian Government 407*	– – –	– – –	– – –
G.	For a Moiety of the Cost of Mail Boxes and Mail Bags, to be repaid by the Australian Colonies 150*	– – –	– – –	– – –
G.	For Rent of portions of Post Offices at Railway Stations	15 – –	15 – –	– – –
G.	For Miscellaneous Receipts	1,500 – –	5,916 4 4½	– – –
	Total £.	93,552 – –	99,221 1 7¾	99,221 1 8

These sums are included in the amounts recovered from the Governments of India and Australia in their Accounts with this Department for Packet Service.

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REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

- - - - - - VOTE 3.—POST OFFICE—*continued.*

- - - - EXTRA RECEIPTS.—Year ended 31st March 1873.

Explanation of the Causes of Variation between Estimates and Receipts.
A. There has been an unanticipated increase in the number of Metropolitan Offices, portions of which have been sub-let.
A. The Accounts of Void Orders have not been made up to so late a date as had been anticipated.
A. and C. The amount was over-estimated.
C.
D.
D.
E. The Expenditure in respect of Post Office Savings Banks was larger than had been anticipated through the rapid increase of business.
F.
G.
G.
G.
G.
G.
G.
G.
The Miscellaneous Receipts were somewhat under-estimated, but several amounts of an unusual character were received in the year ended 31st March 1873 which could not be foreseen; of these a sum of 1,691 *l.* was left, after providing for the expense of issuing Inland Revenue Licenses, out of the amount received from the Inland Revenue Department, and there was a sum of 1,451 *l.* transferred from Postal to Telegraph Expenditure, which was treated as an extra receipt through the Appropriation Accounts affected having been closed.

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REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—*continued.*

SUMMARY.

Sub-Head	Service.	Grant.	Expenditure.	Expenditure, compared with Grant. Less than Granted.	More than Granted.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.	Chief Offices	687,183 – –	705,470 2 2	– –	18,287 2 2
B.	Surveyors	48,636 – –	52,234 14 6¾	– –	3,598 14 6¾
C.	Provincial Establishments	835,517 – –	854,417 1 7	– –	18,900 1 7
D.	Establishments in the Colonies and Agents Abroad	18,997 – –	19,399 9 2½	– –	402 9 2½
E.	Post Office Savings Banks	77,832 – –	83,187 5 8½	– –	5,355 5 8½
F.	Government Annuities and Life Insurances	620 – –	975 3 –	– –	355 3 –
G.	Conveyance of Mails	809,121 – –	816,403 3 8	– –	7,282 3 8
H.	Buildings	37,662 – –	22,686 19 11	14,975 – 1	—
I.	Superannuations and other Non-Effective Charges	94,246 – –	96,226 1 1	– –	1,980 1 1
	£.	2,609,814 – –	2,651,000 – 10½	14,975 – 1	56,161 – 11½
			Deduct Surplus		14,975 – 1
			Net Deficit to be Voted £.		41,186 – 10½

A Grant has been taken for the sum of 37,775 *l.* 10 *s.*, the Deficit shown in the Account of Vote III., Post Office, for the year ended 31st March 1872.

George Richardson,
Principal Bookkeeper.

Geo. Chetwynd,
Receiver and Accountant General.

General Post Office,
29 November 1873.

Lyon Playfair,
Postmaster General.

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VOTE 3.

POST OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Insufficiency of Auditing Staff.

1. IN my Report on the Post Office Vote for 1871–72, it became my duty to point out that in consequence of the insufficiency as to numbers of my official staff it had not been possible "to give to this very heavy and increasing Account a full and complete examination." I have to repeat the expression of my regret that owing to the same cause the present Account has not received the full investigation which, under other circumstances, would have been accorded to it.

Extent of Examination.

2. The Accounts of the chief offices of London, Dublin, and Edinburgh have been completely examined as regards appropriation. As regards Treasury authority the examination has also been complete, so far as the major establishments are concerned, which comprise all the officers and clerks of the Post Office Department.

Special circumstances in the case of the minor establishments, which comprise overseers, sorters, assistants, boys, and labourers, have rendered it impossible to effect so close a comparison as might be desirable between the establishments as authorised and the establishments as they exist; and these special circumstances have been duly brought under the notice of the Treasury.

The force at my disposal has been quite inadequate for the examination of the London District and the Provincial Postmasters' Accounts of England, Ireland, and the Scotland, even as to Appropriation, and this examination, which consists in seeing that there are vouchers for all payments, that the payments are correctly classified, and that the totals are in accord with the Votes, has not been carried out for more than half the year; whilst as regards Treasury authority it has been confined to seeing that the salaries and fixed allowances of the postmasters are not in excess of the authorised rates. As these circumstances have, however, been brought under the notice of the Treasury, I fully expect that the necessary steps will be taken forthwith to provide me with the means of effecting a complete examination of the London District and Provincial Postmasters' Accounts, *at any rate as regards Appropriation*,—a duty expressly imposed upon me by Parliament under the Exchequer and Audit Act.

Whether the detailed examination of these Accounts with reference to authority should also be complete is (as I have informed the Treasury) under the 27th Section of the same Act, entirely a matter for their Lordships' consideration and decision.

Authority for special and extra pay.

3. The question as to Treasury authority for the payment of "special allowances for special work" and for the "rates of pay for extra duty," to which I called attention in the 3rd paragraph of my Report on this Vote of last year is, there is every reason to hope, in course of satisfactory settlement. The Treasury have given a covering authority for the payments that have been made in the time past, and the Postmaster General has, at my suggestion, undertaken to submit a schedule of all the various rates of pay for extra duty, and of all the special allowances at present in existence at the Post Office for Treasury sanction. If this schedule is approved by the Treasury, it will greatly facilitate the examination of the Accounts, and will settle many questions which, from time to time, have given rise to much correspondence between the several departments.

Transfers not verified.

4. Appended to this Report are two Statements: the first showing certain transfers between various Sub-heads of the Post Office Account, and the second transfers from the Telegraph to the Post Office Vote, the correctness of which cannot be verified by the Exchequer and Audit Department. The transfers in question are similar to those noticed in the Report on the Post Office Vote for 1871–72.

Nos. 1 and 2.

Civil Service Certificates.

5. During the progress of the examination of the Account it has transpired that large numbers of persons are permanently employed as auxiliary letter carriers and substitutes who have not obtained Civil Service Certificates. The attention of the Treasury has been called to the matter, and from a letter which was received on the 27th December 1873, it appears to be the intention of their Lordships so to amend the Order in Council of 4th June 1870 as to exempt these classes of persons from the necessity of obtaining such Certificates.

Clerks and others have also been temporarily employed without Civil Service Certificates. In reply to a query on this subject, the Accountant and Receiver General has informed me that "the Postmaster General has been in correspondence with the Treasury "upon the subject, and he addressed to their Lordships on the 15th instant (September "1873) a further letter, which he hopes will settle the question."

No decision, however, so far as I am aware, has yet been arrived at by the Treasury. The question of employment without Civil Service Certificates will be found more fully dealt with in my Report on the Telegraph Vote, and appended to that Report will also be found a copy of the correspondence theron, which has taken place between the Treasury,

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VOTE 3.—POST OFFICE—*continued.*

sury, the Post Office, the Civil Service Commission, and Exchequer and Audit Department, both as regards Post Office and Telegraph employés.

Permanent employment without Certificates.

6. One subject dealt with in that correspondence, however, directly affects the Post Office Vote. Eleven clerks, who had been appointed to the Telegraph Branch of the Receiver and Accountant General's Department without having obtained Civil Service Certificates, were, in October 1872, transferred to the permanent Postal Establishment of the Receiver and Accountant General's Department without being required to undergo any examination. With reference to this transfer the Treasury observe, in a letter to the Postmaster General, dated 26th September 1873, that their Lordships "cannot give "any sanction to the transfers which have been made of uncertificated persons from it "(*i.e.*, the Telegraph Department) to the Postal Establishment until they have received "some more precise account of the circumstances of each case."

No such sanction has been communicated to me; but it would in any case be my duty to report the payments of salary which have been made to these officers since their transfer as not properly chargeable against the Post Office Vote. The amount charged in the present Account appears to be 467 *l.* 13 *s.* 11 *d.*, and the Deficit, as shown by the Accountant, will accordingly be reduced by this amount.

No. 3.

Overcharges, and erroneous charges.

7. Sums, as per Statement annexed, amounting to 28 *l.* 19 *s.* 4 *d.* have been overcharged, and sums amounting to 20 *l.* 15 *s.* have been charged in error to this Vote, which were properly chargeable to the Vote for the Telegraph Service. Strictly speaking, both these amounts should be disallowed, and the Net Deficit shown on the Appropriation Account should be diminished correspondingly. In consequence, however, of the errors not having been clearly ascertained and admitted in time to allow of their correction in the Appropriation Accounts of the two Services, I have acquiesced in the arrangement proposed by the Receiver and Accountant General of the Post Office that the errors should be adjusted by the amount overcharged against the Post Office Vote being credited to Postal Extra Receipts in 1873–74, and the amount short-charged against the Telegraph Vote, 1872–73, being charged against the Telegraph Vote, 1873–74, by which means the total Voted Expenditure for that Service will be duly recorded.

Payments without authority.

8. In the course of the examination of this Account, several cases have been brought under my notice, in which the previous sanction of the Treasury for payments or charges against the Vote of a special and exceptional character has not been obtained. Amongst these I may mention a charge of 273 *l.* 2 *s.*, which is stated to be the amount of "irrecoverable arrears due from late Postmasters" in Ireland, and a charge of 4 *l.* 15 *s.*, being losses incurred by a Sorter at the Money Order counter. In these cases, the Post Office have stated that the *ex post facto* authority of the Treasury shall be sought for, but it is hardly necessary to point out that if such authority is obtained at all, it would more properly be obtained before and not after the payments have been made or the charges recorded against the Votes.

Another case has also been brought under my notice, in which the Postmaster of Carlisle, who was formerly Surveyor of Post Offices in the West Indies, and still acts in that capacity when occasion requires the services of a Surveyor at any of the West Indian Stations, received, during the time he was in charge of the Packet Agency at St. Thomas's, the salary attached to that Office, 600 *l.* per annum, in addition to his own salary of 700 *l.* per annum as Postmaster of Carlisle. This arrangement is stated to be in accordance with a practice which has been in existence for a very considerable period, but it does not appear by any means certain that the practice in question ever received direct Treasury sanction.

In this case also the Accountant has stated that "the Postmaster General will take an "early opportunity of seeking Treasury authority."

Payments without authority.

9. I have to notice one more instance in which Treasury authority has not been obtained, viz., for the payments of 30 *l.* and 50 *l.* per annum respectively to two officers of the Post Office, as compensation for the loss of poundage on the sale of postage stamps, which had formed part of the emoluments of the offices held by them as "Window Clerks." The payment of the allowance of 30 *l.* per annum has terminated with a payment of 25 *l.* 3 *s.* 10 *d.* in the present Account, but the payment of the allowance of 50 *l.* per annum still continues, and I am of opinion that Treasury sanction for it should be obtained.

In two other cases similar allowances have also been granted without Treasury authority, with reference to which it is unnecessary to enter more fully into detail, as the Post Office have undertaken to make immediate application for Treasury sanction.

Erroneous classification.

10. A sum of 7 *l.* 0 *s.* 10 *d.* has been incorrectly charged to Sub-Head G. (Conveyance of Mails), instead of to Sub-Head I. (Superannuations), and 18 *s.* 6 *d.* to Sub-Head C. (Salaries), instead of to Sub-Head B. (Salaries). The Balance shown on the Account is not however affected by these errors.

Appointment without certificate or authority.

11. On the 18th March 1872, a gentleman was appointed as Temporary Extra Clerk in the Solicitor's Office in Dublin, at a salary of 200 *l.* per annum. In reply to my inquiries,

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VOTE 3.—POST OFFICE—*continued.*

inquiries, I was informed that the gentleman in question has not received a Civil Service Certificate, nor has Treasury authority for the salary paid to him been produced, although the Accountant in a letter, dated 11th December 1873, informed me that application for such authority had been applied for.

Under these circumstances, I have to report that the payments of salary which have been made to this officer are not properly chargeable against the Post Office Vote. The amount charged in the present Account appears to be 190 *l.* 17 *s.* 2 *d.*, and the Deficit, as shown by the Accountant, will accordingly be further reduced by this amount.

It appears to me to be desirable that in every instance in which (as in that to which I have called attention) it is necessary to remunerate persons temporarily employed at a higher rate than the scale of pay sanctioned by the Treasury, immediate application should be made for sanction of the special rate of remuneration which the Postmaster General may think proper to be given to the person thus temporarily employed. It is observed that in the present case the temporary employment has continued from the 18th March 1872 to the present time, a period of very nearly two years.

12. In conclusion, I have to observe that between the 1st April and 30th November 1872, Exchequer Extra Receipts to the amount of 173,962 *l.* 1 *s.* 7½ *d.* were received, in respect of which no payment was made to the Exchequer until 20th March 1873. I am of opinion that the regulation under which the various Civil Departments pay over all Exchequer Receipts at the latest within three months after the date of receipt should also be observed by the Post Office. Exchequer Extra Receipts.

13. According to the Accountant's statement the Account shows:— Net Deficit.

	£.	s.	d.
Grant - - - - - - - - -	2,609,814	–	–
Expenditure - - - - - - - -	2,651,000	–	10½
Net Deficit - - -	£. 41,186	–	10½

For the reasons given in the first paragraph of this Report, I am unable to certify to the correctness of the Account. It will be observed from paragraphs Nos. 6 and 11 that from the Expenditure, as shown by the Accountant, the sums of 467 *l.* 13 *s.* 11 *d.* and 190 *l.* 17 *s.* 2 *d.* will have to be deducted, making the Expenditure, as far as can be ascertained, 2,650,341 *l.* 9 *s.* 9½ *d.*, and the Net Deficit 40,527 *l.* 9 *s.* 9½ *d.* Account uncertified.

No. 1.

TRANSFERS between various Sub-Heads of the Post Office Vote, 1872–73.

Date.	Description of Transfer.	Amount.
		£. s. d.
March 1873 -	From Sub-Head E. to Sub Head A. Salaries of Substitutes for Officers lent by the Savings Bank Department to the Surveyor's Department of the Post Office - -	373 5 –
	Ditto to Sub-Head B. - - - - - - - -	549 10 –
	Ditto to Sub-Head F. - - - - - - - -	52 10 –
December 1872 -	From Sub-Head A to Sub Head F. Salaries of Clerks in the Secretary's, and Receiver and Accountant General's Department, employed on the business of the Government and Annuity Insurance Branch - -	466 19 11
February 1873 -	From Sub-Head B. to Sub-Head E. Travelling Expenses of Surveyors on Savings Bank business - -	27 9 2
March „ -	From Sub head B. to Sub-Head A. For amount temporarily charged to that Sub-Head - - - -	47 8 1
	£.	1,517 2 2

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VOTE 3.—POST OFFICE—*continued.*

No. 2.

TRANSFERS from Telegraph Vote, 1872-73, to Post Office Vote, 1872-73.

Date.	Description of Transfer.	Amount.
		£. s. d.
November 1872 -	Wages of a Woman Servant at Edinburgh, incorrectly charged to the Post Office Vote - - - - -	13 12 –
September „ -	Provincial Establishments (half year to September, 1872). Proportion (one-sixth) of the total charges at the Telegraph Offices at Waring-street and Donegal-square, Belfast, chargeable to Postal Account:	
	£. s. d.	
	Salaries - - - - - - 46 4 4	
	Rent - - - - - - - 8 6 8	
	Rates, &c. - - - - - - – 5 8	
	Fuel and Light - - - - - – 16 6	
	Incidents - - - - - - – – 3	
		55 13 5
September „ -	Charge to Postal Account at George-street, Limerick Office, at 25 *l.* per annum, less 5 *s.* a-week already charged to that Account - - - - - - -	5 19 4
March 1873 -	Provincial Establishments (half-year to March 1873). Proportion (one-sixth) of the total charges at the Telegraph Offices at Waring-street and Donegal-square, Belfast, chargeable to Postal Account:	
	£. s. d.	
	Salaries - - - - - - 36 3 6	
	Rent - - - - - - - 8 6 8	
	Rates, &c. - - - - - 1 12 11	
	Fuel and Light - - - - - 1 17 7	
	Incidents - - - - - - – – 2	
		48 – 10
March „ -	Charge to Postal Account at George-street, Limerick Office, at 25 *l.* per annum, less 5 *s.* a-week already charged to that Account - - - - - - -	6 – –
March „ -	Charge to Postal Account of half the wages of Telegraph Clerk at Monkstown Office, Dublin, for period from 13 October 1872 to 29 March 1873 - - - -	8 8 –
	£.	137 13 7

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VOTE 3.—POST OFFICE—*continued.*

No. 3.

POST OFFICE VOTE, 1872–73.

STATEMENT of Amounts charged in error against the Post Office Vote.

	£. s. d.
Charged in Panama Account for August 1872, but no voucher produced -	16 13 4
Overcharged on 15 January 1873, against Sub-Head E., will be re-credited to Extra Receipts in December 1873 - - - - - - - - - -	- 2 -
£. 11 charged, receipts for 10 *l.* only. Buxton Voted Service Account, 6 April 1872 - - - - - - - - - - - - -	1 - -
Charged to Post Office Vote instead of to Telegraph Vote, will be corrected by charging Telegraph Vote, 1873–74, and crediting Extra Receipts -	5 12 6
Ditto - - ditto in Folkestone Account for 5 July 1872 - - -	2 12 6
Ditto - - ditto in Huddersfield Account for 13 July 1872 - - -	12 10 -
Overclaimed in Leeds Account for 21 September 1872 will be credited to Extra Receipts in December 1873 - - - - - - - - - -	11 4 -
£.	49 14 4

SUMMARY.

Overcharges.	Charges to Post Office, instead of to Telegraph Vote.
£. s. d.	£. s. d.
16 13 4	5 12 6
- 2 -	2 12 6
1 - -	12 10 -
11 4 -	- - -
28 19 4	20 15 -

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VOTE 4.

POST OFFICE PACKET SERVICE.

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REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 4. - - - - - - - - -

POST OFFICE PACKET SERVICE. - - - - - - -

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the POST OFFICE PACKET each Sub-Head

Sub-Head		SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
					Less than Granted.	More than Granted.
		CONTRACTS:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1.	A.	United Kingdom - - -	100,195 - -	100,312 10 -	- -	117 10 -
2.	B.	Europe - - - - -	13,000 - -	13,400 - -	- -	400 - -
3.	C.	America - - - - -	395,273 - -	393,718 16 5	1,554 3 7	- -
4.	D.	Africa - - - - -	35,500 - -	43,197 12 7	- -	7,697 12 7
5.	E.	Asia and Australia - - -	586,437 - -	584,696 12 1	1,740 7 11	- -
		PACKET ESTABLISHMENTS:				
1.	F.	Salaries, Wages, and Allowances	795 - -	783 7 5	11 12 7	—
2.	G.	Travelling - - - -	300 - -	225 5 -	74 15 -	—
3.	H.	Rent - - - - - -	—	—	—	—
4.	I.	Rates and Taxes - - -	8 - -	- - -	8 - -	- -
5.	K.	Fuel and Light - - -	13 - -	13 - -	—	—
6.	L.	Port Dues and Maintenance of Signal Guns.	2,600 - -	2,307 4 10	292 15 2	- -
7.	M.	Incidental Expenses - - -	200 - -	136 4 4	63 15 8	- -
8.	N.	Pensions - - - - -	311 - -	311 7 -	- -	- 7 -
		TOTAL - - - £.	1,134,632 - -	1,139,101 19 8	3,745 9 11	8,215 9 7
					Deduct Surplus - - - - - -	3,745 9 11
					Net Deficit to be Voted - - - £.	4,469 19 8

The Surplus of 4,112*l.* 18*s.*, shown in the Account of Vote 4, Post Office Packet Service, for the year ended 31st March 1872, has been surrendered.

General Post Office,
29 November 1873.

Geo. Richardson,
Principal Book-keeper.

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REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

- - - - - - - VOTE 4.

- - - - - POST OFFICE PACKET SERVICE.

SERVICE, in the Year ended 31st March 1873, showing the Surplus or Deficit upon of the Vote.

Explanation of the Causes of Variation between Expenditure and Grant.

2.—There was an increase in the Premiums earned on the Dover and Calais Service, and special packets for conveying the Indian Mails had to be provided which had not been anticipated.

3.—The small surplus is due to a balance of decreases in some of the Services over increases in others.

4.—More than half the excess of expenditure over grant was occasioned by a large unanticipated increase in the amount of correspondence between this country and the Cape of Good Hope. The remainder was due to a payment of 2,125 *l.* on account of the Cape and Zanzibar Service not provided for in the Estimate, and the payment of 1,152 *l.* in excess of the Estimate for the Service of the West Coast of Africa, chiefly through an extension of the time for making payments under the old Contract.

5.—The surplus is principally attributable to an excess of penalties over premiums on the East Indian and Australian Services.

4.—Payable to the Admiralty, but not yet claimed.

6.—The expenditure in respect of Port Dues and Maintenance of Signal Guns was less than was anticipated.

7.—The Incidental expenses were over-estimated.

Geo. Chetwynd,
Receiver and Accountant General.

Lyon Playfair,
Postmaster General

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REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 4.—POST OFFICE PACKET SERVICE—*continued.*

EXTRA RECEIPTS.—Year ended 31st March 1873. - - - - -

Sub-Head		Nature of Receipt.	Amount Estimated.	Amount Received.	Amount Paid into the Exchequer.
			£. s. d.	£. s. d.	
1.	A.	For one-half of the sum by which the gross annual receipts of the Contractors for the Holyhead and Kingstown Mail Packet Service for traffic exceed 35,000 *l.* -	7,000 – –	7,402 7 6	- -
2.	C.	For one-half of the cost of conveying Bahamas Mails between Queenstown and New York, to be repaid by the Bahamas Government - - - - - -	200 – –	173 17 3	- -
3.	C.	For one-half of the cost of conveying Honduras Mails between Southampton and Jamaica, to be repaid by Honduras Government - - - - - - -	100 – –	615 – -	- -
4.	–	For balance of debt due from the Honduras Government for Mail Packet Service between Jamaica and Honduras - - - - - - - - - -	443 – –	422 16 5	- -
5.	E.	For repayments on account of the India, China, and Japan Mail Packet Service, and incidental expenses in connection therewith :—			
		I. From the Indian Government - - -	66,000 – –	61,955 – –	- -
		II. From the Australian Colonies, a moiety of the cost of conveying Australian Mails between the United Kingdom and Point de Galle - - - - - - - - -	31,950 – –		
				113,584 1 6	- -
6.	E.	For a moiety of the subsidy for the Mail Packet Service between Point de Galle and Sydney, to be paid by the Australian Colonies - - - - - - -	64,500 – –		
		£.	170,193 – –	184,153 2 8	184,153 2 8

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REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 4.—POST OFFICE PACKET SERVICE—*continued.*

\- - - **EXTRA RECEIPTS.**—Year ended 31st March 1873.

Explanation of the Causes of Variation between Estimates and Receipts.

1.—**The traffic receipts of the Holyhead** and Dublin Packets have increased beyond the estimated amount.

2.—**Over-estimated.**

3.—**The surplus of 494 *l.* is chiefly attributable** to the payment of arrears which arose in the years ended 31st March 1868, 1869, 1870, 1871, and 1872.

5.—**The deficit is principally owing to a** re-assessment of the Calcutta and Galle section of the East Indian Service, whereby the Indian Government was relieved of a portion of the charge previously borne by them.

6.—**The surplus of 18,134 *l.* over the Estimate** received from the Australian Colonies was chiefly occasioned by the payment of arrears.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

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VOTE 4.

POST OFFICE PACKET SERVICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Payments in excess of Estimates.

1. PAYMENTS have been made in excess of the Estimates, amounting to 8,215*l.* 9*s.* 7*d.* under the following Sub-Heads:—

Contracts.

A.—United Kingdom.
B.—Europe.
D.—Africa.

Packet Establishments.

N.—Pensions.

Nos. 1 to 6.

Exchequer Extra Receipts.

2. With reference to the questions of the Colonial contributions paid in as Exchequer Extra Receipts, the annexed correspondence has taken place, in continuation of that appended to my Report on the Vote for this Service for the year to 31st March 1872.

In submitting this correspondence for consideration I have to call attention to the extremely complicated nature of the calculations by which the indebtedness of India in respect of the Packet Service is ascertained, calculations based partly upon estimate and partly on facts, both equally out of the power of the Exchequer and Audit Department to verify, without first admitting as correct the "Estimated per-centage of Mails and Correspondence conveyed along each Section for the Indian Government," and then checking in detail the various calculations, amounting, as stated by the Accountant, to many thousands.

These remarks would probably equally apply to the contributions by the Australian Colonies in respect of the Packet Service.

Even, were it desirable, it has been utterly out of my power to attempt such a verification up to the present time for the reasons stated in the first paragraph of my Report on the Post Office Vote.

I would, however, suggest for consideration whether some steps might not be taken by the various departments concerned, with a view of simplifying the accounts between this country, India, and the Australian Colonies, and I would further suggest for consideration, the advisability of discontinuing the present practice of diminishing the amount due from the Indian Government, as shown in the Statement of the estimated Extra Receipts, appended to the annual Estimates, by the "Sea Postage collected on behalf of India," a proceeding which, in the absence of further explanation than I have at present received, seems to me to have the effect of swelling the Post Office Revenue proper beyond its just proportions, and of diminishing the Exchequer Extra Receipts to considerably less than their actual amount.

Net Deficit.

3. The Net Deficit to be Voted is, as shown by the Account, 4,469*l.* 19*s.* 8*d.*

	£.	s.	d.
Grant - - - - - - - -	1,134,632	-	-
Expenditure - - - - - - -	1,139,101	19	8
Net Deficit - - -	£. 4,469	19	8

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VOTE 4.—POST OFFICE PACKET SERVICE—*continued.*

— No. 1. —

(M. 90—73.)

Exchequer and Audit Department,
17 January 1873.

Sir,

I AM directed by the Comptroller and Auditor General to acknowledge the receipt of your letter of the 13th instant, on the subject of the contributions by India on account of Packet Service, and with reference to its concluding paragraph, I am to request that I may be informed what "the principle" was which was adopted in preparing the Estimate printed at pages 28, 29, and 30 of Parliamentary Paper No. 1, of November 1867.

I have, &c.
(signed) *C. L. Ryan.*

Geo. Chetwynd, Esq.,
General Post Office.

— No. 2. —

General Post Office, 20 January 1873.

Sir,

IN reply to your letter No. 90 of the 17th instant, requesting further information on the subject of the Estimate printed at pages 28, 29, and 30 of Parliamentary Paper No. 1, of November 1867, relating to the contributions by India, &c., on account of the Packet Service, I beg to enclose a Memorandum descriptive of the principle on which the Estimate alluded to was prepared.

I am, &c.
(signed) *Geo. Chetwynd,*
Receiver and Accountant General.

C. L. Ryan, Esq.,
&c. &c. &c.

MEMORANDUM.

Mail Services (India and China).

Division of the Cost and Sea Postage, on the principle adopted in framing the Estimate printed at pages 28, 29, and 30 of Parliamentary Paper No. 1, of 19th November 1867.

I. The India and China Service is divided into the following sections, viz.:—

1. England and Alexandria.
2. Suez and Bombay.
3. Suez and Galle.
4. Galle and Calcutta.
5. Bombay and Galle.
6. Galle and Hong Kong.
7. Hong Kong and Shanghae. } Galle and China and Japan.
8. Hong Kong and Yokohama.

II. The cost of each of the above-mentioned sections is ascertained by calculations based on the proportion that the mileage of the section bears to the total mileage of the service.

III. The cost of the services is distributed among the several countries and colonies served by the India and China Packets on the following principle, viz.—

(*a*). The Imperial Government bears one half of the cost of the service between this country and Alexandria, the second moiety being divided between all the countries served, in proportion to the number of mails, and estimated nnmber of letters conveyed for each of those countries.

(*b*). The cost of the line between Suez and Bombay is divided equally between the Imperial Government and India.

(*c*). The Imperial Government bears one half of the cost of the service between Suez

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VOTE 4.—POST OFFICE PACKET SERVICE—*continued.*

Suez and Galle, and the other moiety is divided between the countries whose correspondence is conveyed by that line, in proportion to the amount of correspondence, and to the number of mails carried for each.

(*d*). The cost of the packets between Galle and Calcutta, and between Bombay and Galle, is divided between the countries served by those packets in proportion to their respective correspondence.

Note.—It has recently been decided that the cost of the service between Galle and Calcutta shall be added to the general service, and distributed accordingly among the several contributories. (Treasury, No. 7320—1872; 23 May 1872.)

(*e*). The Imperial Government bears half the cost of the services between Galle, and China, and Japan, the other moiety being divided between India, Ceylon, China and Australia, in proportion to the number of letters conveyed for each.

IV. In order to carry out the distribution of the cost of the services upon the principle described above, it is assumed that all the colonies or countries served by the packets will contribute in proportion to the extent of service performed for them; in reality, however, the Indian and Australian Governments alone contribute, and the greater proportion of the expense is borne by the Imperial Government.

V. The sea postage derived from the correspondence carried by the India, China, and Japan Mail Packets, is divided in the same proportion as the cost of the sectional lines along which the letters are conveyed.

I have, &c.
(signed) *Geo. Chetwynd,*
Receiver and Accountant General.

General Post Office, London,
20 January 1873.

— No. 3. —

(No. 147.)

Exchequer and Audit Department,
Somerset House, London, W.C.,
29 January 1873.

Sir,

I AM directed by the Comptroller and Auditor General to acknowledge the receipt of your letter of the 20th instant, enclosing a Memorandum explanatory of the principles upon which the Estimate of contributions by India, &c., in respect of the Packet Service was prepared. With reference to this and former correspondence on the same subject, I am to request that the Comptroller and Auditor General may be furnished with an explanation of the circumstances under which the amount receivable from India in respect of the Packet Service is diminished by the Sea Postage collected by India.

In the absence of more information than he at present possesses, it appears to the Comptroller and Auditor General that the "Estimated Amount of Extra Receipts," which is laid before Parliament, should show as receivable the full amount of the estimated contribution. To illustrate this point, I am to observe that in the Estimates for 1871–72 the expenditure in respect of the Packet Service between this country, the East Indies, China, and Japan, is stated at 450,000 *l.*, and by a foot note it appears that in respect of this expenditure a sum estimated at 102,050 *l.* "is to be repaid by the Government of India and the Colonies of Australia."

From the Memorandum furnished with your letter of the 20th instant, however, it would seem that in respect of six out of the eight sections into which the India and China Service is divided, the Imperial Government is to bear one half only of the cost of the Service, while in respect of the remaining two sections, viz., those between Galle and Calcutta, and between Bombay and Galle, it appears from page 29 of Parliamentary Paper No. 1, of November 1867, that the liability of the Imperial Government was as regards the first rather more than one-third, and as regards the second, rather more than one-fourth.

Under these circumstances the Comptroller and Auditor General would have expected to find the sum estimated to be repaid by the Indian and other Governments, stated at the least at 225,000 *l.* instead of 102,050 *l.* The difference, it is observed, is not fully accounted for even by taking into consideration the deduction of 62,500 *l.* in respect of Sea Postage.

With reference to the remark in the 4th paragraph of the Memorandum which accompanied your letter, from which it would appear that certain colonies or countries, which it is assumed should bear a certain portion of the expenses of the Service, do not contribute.

I am

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VOTE 4.—POST OFFICE PACKET SERVICE—*continued.*

I am to request that the Comptroller and Auditor General may be informed whether he is correct in inferring that some of the colonies do not fulfil obligations duly imposed upon them; and if this should be the case he would beg to be furnished with a statement showing the arrears due by each colony or country so circumstanced, and that the steps which have been taken by your Department to obtain a settlement thereof, may also be explained.

I have, &c.
(signed) *H. Treherne.*

George Chetwynd, Esq.,
General Post Office.

— No. 4 —

(No. 252.)

Receiver and Accountant General's Office,
General Post Office,
London, 5 February 1873.

Sir,

IN reply to your letter (No. 147) of the 29th ultimo, relative to the contributions by India, &c., in respect of Mail Packet Service, I beg to observe that the questions raised by the Comptroller and Auditor General appear to be based on a misconception of the principle upon which the Estimate printed at page 29 of Parliamentary Paper No. 1, of November 1867, was prepared.

The case stands as follows:—The Indian Government is required to contribute to the cost of the Mail Packet Service a sum representing their share of the loss sustained, after allowing for the sea postage collected.

No payment in aid was demanded from the Ceylon Government, but the rate of postage was raised from 6*d.* to 9*d.* per ½ oz. in February 1868.

The question as regards Mauritius fell to the ground by the correspondence to and from that Island ceasing to be forwarded by the British India and China line of packets, and being sent wholly by French Packet.

And no attempt was made to obtain a contribution from the Government of Hong Kong, owing, in some measure, to the difficulty of separating the correspondence of that Colony from that of China generally.

So that it is not the case that some of the colonies do not fulfil obligations duly imposed upon them in this respect.

I am, &c.
(signed) *Geo. Chetwynd,*
Receiver and Accountant General.

H. Treherne, Esq.,
&c. &c. &c.

— No. 5. —

(No. 252—73.)

Exchequer and Audit Department,
11 February 1873.

Sir,

WITH reference to your letter of the 5th instant, I an directed by the Comptroller and Auditor General to request that he may be furnished with a detailed statement of the calculations by which the amounts were arrived at which are entered in the statements furnished with your letter of 13th ultimo as the Indian "proportion of the cost of the Packet Service, and Incidental Expenses."

I have, &c.
(signed) *H. Treherne.*

George Chetwynd, Esq.,
General Post Office.

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VOTE 4.—POST OFFICE PACKET SERVICE—*continued.*

— No. 6. —

Receiver and Accountant General's Office,
General Post Office, 3 May 1873.

Sir,

WITH reference to your letter No. 252, of the 11th February last, in which you request to be furnished with a detailed statement of the calculations by which the Indian proportion of the cost of the Packet Service, &c., as shown in the statements forwarded to you with my letter of the 13th January, was arrived at, I beg to enclose a statement showing the final working of the calculations to which you refer.

The calculations actually made in assessing the Indian proportion of the cost of the Service amount to many thousands, and the papers containing the details of these calculations occupy three or four portfolios. I presume, however, that the details given in the enclosed statement will be sufficient for the information of the Comptroller and Auditor General, but should Sir W. Dunbar desire it, the whole of the details can be placed at his disposal.

I am, &c.
(signed) *Geo. Chetwynd.*

H. Treherne, Esq.,
&c. &c. &c.

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REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 4.—POST OFFICE PACKET SERVICE—*continued.*

STATEMENT showing the Details of the Calculations by which the Indian proportion of the Cost of the PACKET SERVICE, &c., for the Years 1868, 1869, 1870, and 1871, was arrived at.

Cost of each Section of the India, China, and Japan Service, computed on the Mileage.		Estimated per-centage of Mails and Correspondence conveyed along each Section for the Indian Government.	Gross Cost of the Service performed on behalf of India.	Sea Postage collected on behalf of India.	Net Cost of the Indian Service (chargeable to the Indian Government).
SECTION.	Amount.				
From 1 February 1868, to 31 March 1869:	£.	*Per Cent.*	£.	£.	£.
Southampton or Marseilles and Alexandria	170,151	35·33	60,113		
Suez and Bombay	137,236	50	68,618		
Suez and Galle	45,776	—	—		
Galle and Madras and Calcutta	27,286	65·6	17,893		
Bombay and Galle	18,800	56	10,518		
Galle and China and Japan	113,494	2·38	2,702		
	512,743		159,844		
Incidental Expenses	21,540	38·44	8,281		
£.	534,283		168,125	68,960	99,165
Year 1869-70:					
Southampton or Marseilles and Alexandria	130,020	35·33	45,934		
Suez and Bombay	105,910	50	52,955		
Suez and Galle	34,985	—	—		
Galle and Madras and Calcutta	21,060	65·6	13,809		
Bombay and Galle	14,508	56	8,117		
Galle and China and Japan	86,732	2·38	2,075		
	393,215		122,890		
Incidental Expenses	16,038	40·4	6,480		
£.	409,253		129,370	56,260	73,110
Year 1870-71:					
Southampton or Marseilles and Alexandria	126,345	37·1	46,858		
Suez and Bombay	103,429	50	51,715		
Suez and Galle	33,997	—	—		
Galle and Madras and Calcutta	20,513	60·7	12,452		
Bombay and Galle	14,133	52·1	7,364		
Galle and China and Japan	94,448	1·65	1,561		
	392,865		119,950		
Incidental Expenses	17,560	37	6,500		
£.	410,425		126,450	57,300	69,150
Year 1871-72:					
Estimated on the preceding Account			126,500	60,000	66,500

General Post Office,
3 May 1873.

(signed) *Geo. Chetwynd.*

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VOTE 5.

POST OFFICE TELEGRAPH SERVICE.

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REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 5.

POST OFFICE TELEGRAPH SERVICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the POST OFFICE TELEGRAPH SERVICE, in the Year ended 31st March 1873, showing the Surplus or Deficit upon each Sub-Head of the Vote.

Sub-Head.	Service.	Grant.	Expenditure.	Expenditure, compared with Grant.	
				Less than Granted.	More than Granted.
A.	Secretary's Offices: Remuneration for Work, in connection with Telegraphs, performed in the Telegraph Branch of the Secretary's Office in London, in the Secretary's Offices in Dublin and Edinburgh, in the Solicitor's Offices, and by Surveyors throughout the kingdom.	£. s. d. 20,927 – –	£. s. d. 31,502 17 –	£. s. d. – –	£. s. d. 10,575 17 –
B.	Examination and Accounts: Remuneration for Work in connection with the Examination of and Check upon Messages, and in connection with the Press Accounts, and in the preparation of Accounts generally.	26,048 – –	30,944 8 1½	– –	4,896 8 1½
C.	Maintenance: Maintenance of Telegraph System - - -	132,542 – –	166,601 4 6	– –	34,059 4 6
D.	Railway Companies: Remuneration of Railway Companies for transaction of Telegraph business at their Stations on behalf of the Postmaster General, under the 7th Section of the 9th Clause of the Telegraphs Act of 1868.	20,000 – –	11,689 2 –	8,310 18 –	—
E.	Central Station, London - - - - - -	74,360 – –	88,483 – 7	– –	14,123 – 7
F.	District and Branch Offices, London - - -	47,814 – –	63,477 17 2½	– –	15,663 17 2½
G.	Post Offices, Country: Cost of Telegraph business at those Post Offices in the Country in which the work is wholly or partly provided for by the Department.	236,512 – –	318,855 13 7	– –	82,343 13 7
H.	Post Offices, London and Country: Cost of Telegraph business at Receiving Offices and Post Offices, in London and Country, in which the Receivers or Postmasters provide for the work.	68,176 – –	79,075 10 1½	– –	10,899 10 1½
I.	Special Services: Cost of Transmission of Messages on special occasions, when the ordinary force of the Department is unequal to the sudden pressure of work.	5,878 – –	7,482 7 –½	– –	1,604 7 –½
K.	Telegraphic Instruction: Schools for Instruction in the use and management of Telegraphic Apparatus, and Expenses of Travelling Instructors.	3,105 – –	3,181 18 4½	– –	76 18 4½
L.	Clothing, Stationery, &c.: Uniforms for Messengers, and others; Stationery and Small Stores supplied to all Stations throughout the kingdom; and Poundage on Sale of Stamps.	34,628 – –	60,808 18 5	– –	26,180 18 5
	Offices of Works: Buildings, Furniture, &c. - - - - -	—	12,843 – 9	– –	12,843 – 9
	£.	669,990 – –	874,945 17 8½	8,310 18 –	213,266 15 8½
				Deduct Surplus - - - -	8,310 18 –
				Net Deficit to be Voted - - - £.	204,955 17 8½

A Grant has been taken for the sum of 171,775*l.* 18*s.* –½*d.*, the Deficit shown in the Account of Vote 5., Post Office Telegraph Service, for the Year ended 31st March 1872.

General Post Office,
29 November 1873.

Geo. Richardson,
Principal Book-keeper.

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VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

EXPLANATION of the Causes of Variation between Estimates and Receipts.

The Variation between the Sums Voted and the Sums Expended, arose chiefly from the following circumstances, viz.:—

1. **No** provision for arrears of pay was made in the Estimates, as the amount had not been ascertained when the **Estimate** was prepared.
2. **Certain** payments to railway companies for wayleaves, and other Telegraph rights, were not provided for, as they **were** considered to be chargeable to Capital Account. These payments were subsequently charged to the **Telegraph** Vote, on the recommendation of the Committee on Public Accounts.
3. **Insufficient** provision was made in the Estimates for stationery, for the expenses of additional Telegraph Offices **opened** during the year, and for additional force.
4. **The** expenditure of the Office of Works on Telegraph Account was not provided for in the Estimates, as it was **believed** that the expenses would be incurred almost entirely on Capital Account, but no separation of the two **classes** of expenditure could be made at the time.

Geo. Chetwynd,
Receiver and Accountant General.

Lyon Playfair,
Postmaster General.

POST OFFICE TELEGRAPHS.

EXTRA RECEIPTS.—Year ended 31st March 1873.

NATURE OF RECEIPT.	Amount Estimated.	Amount Received.	Amount Paid into the Exchequer.
	£. s. d.	£. s. d.	£. s. d.
For Rent of such portions of Offices as are let	- -	4,835 7 3½	
For Sale of Stores - - - - - -	- -	3,766 3 4½	
For Miscellaneous Receipts - - - -	- -	3,253 7 9	
TOTAL - - - £.	- -	11,854 18 5	11,854 18 5

General Post Office,
29 November 1873.

Geo. Richardson,
for Receiver and Accountant General.

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VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

VOTE 5.

POST OFFICE TELEGRAPH SERVICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Extent of Examination.

1. THE examination of the Accounts for this Service has been complete, both as regards Appropriation and Treasury authority, with the exception of the accounts of the London District and Provincial Postmasters. For the reasons stated in paragraph No. 1 of my Report on the Post Office Vote, these accounts have been examined as to Appropriation, for the first six months only, but no examination has been possible with reference to Treasury authority.

Estimate and Classification.

2. The first Estimate submitted for this Service for the year 1872–73, was one for 500,000*l.*, without any detail whatever as to the contemplated expenditure. In the month of August 1872, however, a revised Estimate was submitted, setting forth the estimated expenditure under 11 different Sub-heads. The principle of classification adopted by the Post Office in the revised Estimate was entirely different from the classification which had previously existed in the books and accounts of that Department, though no classification appeared in the Appropriation Accounts for 1869–70, 1870–71, or 1871–72, inasmuch as the Votes for those years were each taken for one sum, as stated in the 2nd paragraph of my Report on the Vote for this Service for 1871–72. The result of this change of classification has been that the amount charged under each Sub-head for the first half of the financial year is not the actual but an estimated amount, calculated upon the expenditure under each Sub-head, in the second half of the financial year—an arrangement probably unavoidable under the special circumstances of the case.

Treasury sanction obtained.

3. In my Report on the Vote for 1871–72, I pointed out that no regulations had then "been laid down (more especially as regards works and payments of a special nature) defining the portion of the expenditure which may be authorised by the Postmaster, and how far the sanction of the Lords of the Treasury should be obtained." Since then the correspondence annexed has taken place.

Nos. 1, 2, and 3.

The Treasury regulations having reference to special payments set at rest the question so far as regards that part of the subject. The Post Office, in reply to a query addressed to them last November, stated that a Schedule of all allowances at present in force in the Postal Telegraph Department was being prepared with a view to its submission for Treasury sanction, and this Schedule will, it is hoped, if sanctioned, have a similar effect to that referred to in the 3rd paragraph of my Report on the Post Office Vote of this year.

With regard to the regulations which have been issued by the Treasury on the subject of Telegraph Works, however, it will be seen from the letter from the Exchequer and Audit Department to the Treasury, dated 3rd November last, that for the reasons therein stated the arrangements proposed will not enable the Comptroller and Auditor General "to detect and obtain explanation of any deviation from the authorised expenditure," an object which it is presumed the Treasury had in view when they issued the regulations in question.

Transfers.

4. Transfers, as per statement annexed, have been made from the Post Office to the Telegraph Vote. These transfers, the correctness of many of which cannot be verified by the Exchequer and Audit Department, are similar to those referred to in the 9th paragraph of my Report on the Vote for the Telegraph Service for 1871–72. In that paragraph I stated that it appeared to me "that the peculiar circumstances connected with the mode in which the telegraphs have been provided for required more than usually careful apportionment of such expenditure as may be common to the Post Office and Telegraph Votes."

No. 4.

How apportioned, as regards Telegraphs.

5. I am led again to call attention to this observation, from the circumstance that the transfers in respect of the salaries of officers of the various Departments of the Post Office who are employed upon the business of the Telegraph Department, seem to me very inadequately to represent the value of those services. It will be unnecessary, I consider, to do more than point out that the whole charge against the Telegraph Vote for 1872-73, in respect of Mr. Scudamore's services, is at the rate of 300*l.* per annum; in respect of Mr. Chetwynd's 25*l.*; in respect of the Principal Book-keeper's 100*l*; and in respect of the

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VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

the Chief Examiner's and Cashier's 75*l.* each. I cannot think, however, that the known valuable services of these gentlemen, in connection with the Telegraph Department, are fairly represented by such payments. It is true that these sums may represent the actual additional cost in respect of their salaries which the acquisition of the Telegraph business by the State has occasioned to the country—for instance, Mr. Scudamore received, as Second Secretary to the Post Office, 1,500*l.* per annum, and he receives but 1,800*l.* per annum now—but I conceive if anything like a true representation is ever to be presented to Parliament of the cost of the Telegraph Service, it cannot be arrived at by such a method of calculation; and I would suggest for consideration whether a more just and equitable way of estimating the charge against the Telegraphs might not be devised by the Post Office in conjunction with the Treasury.

Expenditute for Building.

6. In connection with this subject, perhaps I may be permitted to call attention to a matter which, strictly speaking, does not belong to the Vote for the Telegraph Service, but yet is one which should not altogether escape notice. Under the Votes for "Post Office and Inland Revenue Buildings," Class 1, Vote 12, considerable expenditure has for some years past been charged in respect of the building of the new Post Office, St. Martin's-le-Grand. In this building accommodation is provided not only for the officials of the Post Office, but also for the very numerous staff of the Central Station of the Telegraph Department, but no charge in respect of this expenditure has been raised either against the Telegraph Votes or the Telegraph Capital Account, in the Accounts submitted to me for examination; neither am I aware whether it has been taken into consideration in the Annual Account presented to Parliament under the provisions of the 32 & 33 Vict. c. 73, s. 20. It perhaps may be intended to hand over the premises in Telegraph-street for postal purposes, and to treat the accommodation thus afforded as an equivalent to that provided for the Telegraph Department in St. Martin's-le-Grand; but even if this should be the case, some independent evidence as to the value of the equivalent would appear to be desirable.

It seems to me that I should fail in my duty if I omitted to point out that the Parliamentary Account above-mentioned undergoes no independent verification by the Exchequer and Audit Department, although it is the only Account by which Parliament and the country are enabled to ascertain how far the Telegraph Revenue is equal to or exceeds the expenses of management, the cost of maintenance, and the interest on the debt which the acquisition of the Telegraphs has created.

To do this with accuracy it would appear to be essential that this Account should embrace not merely the expenditure incurred by the Post Office itself, but also the expenditure which such acquisition has occasioned in other Public Departments.

Transfers from Vote to Capital.

7. Transfers, as per statement annexed, to the amount of 363,102*l.* 19*s.*, have been made from the Telegraph Vote to the Telegraph Capital Account. These transfers, with three exceptions, which are shown in the statement, represent two-thirds of the expenditure under the several Sub-heads; whether two-thirds of the total expenditure is properly chargeable to capital, is a question upon which I am not in a position to express any opinion.

No. 5.

The transfers in respect of Pensions and Gratuities will be dealt with in my Report on the Telegraph Capital Account, to which they have been charged. In my Report of the Account for 1871–72, I drew attention to the circumstance that the whole expenditure in respect of "Materials" had been charged to Capital. In this year's Account, out of a total expenditure of 244,121*l.* 15*s.* 10½*d.*, 223,604*l.* 19*s.* 1¼*d.* has been charged to Capital, and 20,516*l.* 16*s.* 9¼*d.* to Vote.

Proceeds of Sale of Old and New Stores.

8. With reference to paragraphs 11 and 12 of my Report on the 1871–72 Account, I have to state that the proceeds of the sale of old stores and new stores are now carried to the credit of Exchequer Extra Receipts.

Result of Applications for Lists of Persons employed.

9. In the 15th paragraph of my Report on the Vote for this Service for the year 1871–72, I called attention to the circumstance that, in October 1872, I had repeated a request originally made in December 1871, that I might be furnished with "a list of all persons who, not being in the employ of the telegraph companies at the time of their transfer to Government, have been since appointed to the Post Office Telegraph Service, with a view of ascertaining whether the Order in Council of June 1870, relative to Civil Service certificates, had been duly observed," and I further stated that, up to the date of that Report, it had not been received. In the months of February and April last I made further applications for the list in question, and on the 14th June I received a letter from the Post Office transmitting the first portion of the list, viz., that of persons appointed to the Central Station, from which it appeared that out of a staff of 266 males and 421 females,

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VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

females, appointed by the Postmaster General, two only had received Civil Service certificates.

In the month of August last further portions of the list were received by my Department, having reference to appointments to the various Telegraph Departments of the Chief Office in London and to the Provincial Offices throughout England and Wales, and from these it appeared that out of 449 persons appointed to the Chief Office 40 only had obtained Civil Service certificates, whilst out of 1,050 persons appointed to the Provincial Offices in England and Wales, 11 only held the necessary certificates of qualification, these numbers being exclusive of persons transferred from the various Telegraph Companies. These circumstances were brought under the notice of the Lords Commissioners of Her Majesty's Treasury in the months of June and August 1873, and under the notice of the Civil Service Commissioners on the 8th September 1873.

Nos. 6 to 17.

A copy of the correspondence is appended to this Report, but it will be seen from the Treasury letter, dated 11th December 1873, that, up to that date, "nothing definite has yet resulted from this correspondence."

From the Postmaster General's Report of the 15th September 1873, it would appear as if all the persons thus appointed to the Telegraph Service were either telegraphists who had acquired, previously to their appointment, a knowledge of telegraphy in the service of telegraph or railway companies, or "persons trained by the Department since the transfer in the telegraph schools which it was compelled by the exigencies of the Service to establish;" or persons who had received Civil Service certificates.

No explanation, however, is given of the circumstances which rendered it necessary to appoint seven gentlemen to the Telegraph Branch of the Secretary's Office, or 94 gentlemen to the Telegraph Branch of the Receiver and Accountant General's Department without Civil Service certificates, nor does this omission on the part of the Postmaster General appear, from the correspondence with the Treasury, to have attracted any marked attention.

In the absence of all information upon this point, I am at a loss to understand the reason why the purely clerical staff (as distinguished from "instrument clerks") appointed to the offices of the Secretary and Receiver and Accountant General for Telegraph business should, on appointment, have been exempted from a condition which is obligatory upon all clerks appointed to other Government departments, and which must have been fulfilled by them had they been appointed for the discharge of the postal instead of the telegraph duties of the Department.

Sanction for "Way Leave" and "Maintenance."

10. With reference to paragraph No. 21 of my Report on the Telegraph Service for 1871–72, in which I pointed out that up to the 11th December 1872 the detailed statements of the arrangements with the various railway companies as to payments for "Way Leave" and "Maintenance" had not been submitted for Treasury sanction, I have now to submit the copy of a letter from the Exchequer and Audit Department to the Post Office, dated 25th August 1873, and of the reply thereto, dated 17th December 1873, in which the Receiver and Accountant General states he has "reason to believe that the information which the Treasury desired to have will be forwarded in the course of a few days."

Nos. 18 and 19.

Unusual Payment of a Fine.

11. A sum of 19 *s.* has been charged against this Vote, being the amount of a fine imposed by the magistrates at Morpeth upon a Post Office clerk for an assault upon a Telegraph clerk. The sum involved is unimportant, but as the payment by the Department of a fine inflicted, after due investigation by a bench of magistrates, seems somewhat unusual, I cannot pass it over without notice.

Authority for Additions to Establishment will be applied for.

12. A large number of persons, comprising superintendents, clerks, mechanics, foremen, linesmen, &c., have been continuously employed in addition to the established staff authorised by the Treasury. The Accountant, however, stated on 2nd December that "the Secretary is about to move the Postmaster General to apply to the Treasury for authority to place these persons on the establishment."

Authority for Payments to a Boy Messenger, &c., will be applied for.

13. Payment of wages has also been continued to a boy messenger without Treasury authority, during the time he was under training in the telegraph school, and in this case also the Accountant states Treasury authority will be sought for, as well as for the payment of a rent at the rate of 300 *l.* per annum for premises used by the engineer in chief in Aldermanbury, until the new Post Office in St. Martin's-le-Grand was ready for occupation.

Payments without Authority.

14. A payment of 7 *l.* 10 *s.* to the postmaster at Blandford, and a payment of 5 *l.* to the sub-postmaster of Pewsey, in recognition of their services at the Autumn Manœuvres, have been charged to this Vote. Treasury authority for these payments was not obtained.

15. In

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REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

Charges to Capital and Vote.

15. In numerous payments to railway companies for the conveyance of officers of the Telegraph Department, a certain division appears to have been made between the amount chargeable to Vote and the amount chargeable to Capital, notwithstanding which the whole amount has been charged to the Vote in the first instance.

Payments without Authority.

16. With reference to paragraph 14 of my Report of last year, in which I drew attention to payments amounting to 3,200 *l.* to Sir Charles Wheatstone, for license to use his patents without Treasury sanction, I have to report that similar payments have been made in this Account, Treasury authority for which has not been produced to me. Appended to this Report is the copy of a letter on this subject addressed to the Secretary to the Post Office, on 10th November 1873, to which, however, no reply has been received.

No. 20.

Net Deficit.

17. According to the Accountant's statement, the Account shows:—

	£.	s.	d.
Grant - - - - - - -	669,990	–	–
Expenditure - - - - - -	874,945	17	8¼
Net Deficit - - - £.	204,955	17	8¼

Account uncertified.

For the reasons given in the first paragraph of this Report, I am unable to certify to the correctness of the Account.

— No. 1. —

(No. 12—383.)

Sir, Treasury Chambers, 25 September 1873.

WITH reference to Mr. Ryan's letter of the 13th ultimo, calling attention to the 86th paragraph of the First Report of the Committee of Public Accounts of last Session, which desires the issue of regulations defining the extent to which the sanction of this Board is necessary to Telegraph Works, and payments of a special nature, I am directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith copy of a letter which my Lords have caused to be addressed to the Postmaster General upon that subject.

I have, &c.

The Comptroller and Auditor General. (signed) *William Law.*

Sir, Treasury Chambers, 25 September 1873.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith copy of a letter from the Audit Office, calling attention to paragraph 86 of the First Report of the Committee of Public Accounts of last Session, which desires the issue of regulations defining the extent to which the sanction of this Board is necessary to Telegraph works, and payments of a special nature.

I am to state that the same rule applies, of course, to Telegraph expenditure as to other expenditure defrayed out of monies provided by Parliament, viz., that every measure increasing, or tending to increase, the public charge, and not already sanctioned, must be submitted for the approval of this Board. This rule must be most closely observed when new works and payments of a special nature are in question.

As the charges to be incurred on account of works for so extended a service will, in all probability, be numerous, it will facilitate the transaction of public business if you will send in, at the commencement of each quarter, a schedule of works to be undertaken, setting forth place, description of work, estimated cost, with a column added for explanations.

If in the course of the quarter it should be found necessary to undertake works which could not be foreseen at the commencement, special authority must be obtained in each case from this Board before any expenditure is incurred.

An exception, however, may be made in the case of petty works of extension or renewal, which could not be foreseen, not costing more than 25 *l.* A schedule of such works may be submitted at the close of the quarter for covering sanction.

A schedule of all works of extension or renewal executed since 1st April last, should be prepared and sent in at once.

The Comptroller and Auditor General will, it is to be presumed, require further Treasury sanction for similar works previously executed.

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VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

My Lords desire that, at the close of each financial year, a further schedule may be sent to them showing the actual cost of each work, as compared with the Estimate which will have previously received their sanction.

All special payments or allowances, gratuities, or augmentations of salary, immediate or prospective, must be submitted for the sanction of this Board, and if in any case a doubt should arise as to the necessity for such sanction, the point should be always referred to my Lords for decision before a charge is incurred.

At present your practice is to submit a monthly schedule of allowances and salaries for the Telegraph Service to the Treasury.

No change need be made in the existing arrangement on account of the directions contained in this letter, so far as concerns the class of payments included in the said monthly schedules.

I am, &c.

The Postmaster General. (signed) *William Law.*

— No. 2. —

(No. 1261A.)

Exchequer and Audit Department,
3 November 1873.

Sir,

I AM directed by the Comptroller and Auditor General to acknowledge the receipt of Mr. Law's letter of the 25th September last, transmitting a copy of a letter to the Post Office, with reference to previous correspondence, and to the Report of the Public Accounts Committee of last Session, on the subject of the extent to which Treasury authority should be obtained for works in the Telegraph Vote Accounts.

From the terms of this letter it appears that the Lords Commissioners of Her Majesty's Treasury have directed that "at the commencement of each quarter a schedule of works to be undertaken, setting forth place, description of work, and estimated cost" is to be prepared and submitted to them, as well as a further schedule showing the actual cost of each work, as compared with the Estimate previously sanctioned to be forwarded, at the close of each financial year, to their Department.

The Comptroller and Auditor General does not doubt that the course thus proposed will prove to be well adapted for the purpose of ensuring that their Lordships are furnished with information of the estimated cost of each work proposed to be undertaken.

If, however, it is further desired that the schedules should form a guide to this Department in the examination of the Account, and enable the Comptroller and Auditor General to detect and obtain explanation of any deviation from the authorised expenditure, it would obviously be necessary that he should be in a position to verify the expenditure on each undertaking from the Accounts furnished to him.

The form in which the Accounts are at present rendered would by no means enable such a check to be maintained by this Department, except in the case of expenditure under contract, which bears but a very small proportion to the expenditure upon works undertaken by the officers and employés of the Postal Telegraph Department. Nor is the Comptroller and Auditor General able to suggest any alteration in the form of Account which would effect the object it is presumed that their Lordships have in view.

To illustrate the difficulty, it may be remarked that the United Kingdom is divided into eight districts, and each district, with the exception of the Metropolitan, is placed in charge of a Divisional Engineer, who has under him a staff of superintendents, inspectors, clerks, mechanics, and linesmen. The divisional engineers and superintendents render fortnightly accounts showing how much has been expended under the several heads of "Salaries," "Wages," "Travelling," "Materials," and "Incidents"; and they sub-divide this expenditure under the several Sub-heads of "Construction," "Maintenance," and "Special Works."

It will at once be obvious that the amount to be charged against each of these sub-heads can alone be determined by the engineer under whose superintendence the works, of whatever kind they may be, have been carried out. He alone can know how much of his own time and of that of the officers and men under him has been employed in works of construction, in maintaining the several Telegraph lines in his district, or in carrying out "Special Works," and consequently he alone can be the judge of how much of his own salary, and of the salaries and wages of those under him, should be apportioned to the several works or Sub-heads.

The same remark applies equally to the expenditure for "Travelling," "Materials," and "Incidents."

Another element of difficulty in verifying the expenditure on any particular work arises from the practice of the Post Office, as the Accounts show, of purchasing large quantities

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VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

quantities of the various stores in London, which it is presumed are supplied as occasion requires, and which could not be identified without undertaking an examination of the Store Accounts.

Their Lordships will thus see that even were the Comptroller and Auditor General furnished with the Schedules which are to be submitted for Treasury approval, he would still be unable to offer any independent verification of the Post Office statements of expenditure with the exception of that under contract, which as I have already stated would bear but a very small proportion compared with the expenditure for works executed by the officers and employés of the Telegraph Department.

I may add, in conclusion, that so far as the Comptroller and Auditor General is at present advised, the only method by which this Department could exercise any effectual control over the authorised expenditure on Telegraph extensions and special works, would be to determine that the present practice of executing the greater part of them by officers of the Department should be abandoned, and to require them to be executed entirely under contract. At the same time, the Comptroller and Auditor General is aware that from the nature of the arrangements connected with the acquisition of the Telegraphs, there would be considerable difficulty attending any immediate adoption of such a course.

I have, &c.
(signed) *H. Treherne.*

The Secretary to the Treasury.

— No. 3. —

(No. 147,683—Telegraphs.)

General Post Office, London,
29 October 1873.

Sir,

WITH reference to your letter of the 24th instant, I beg leave to inform you that the schedules of the works referred to in the letter from the Treasury to the Postmaster General of the 23rd ult., will be forwarded to the Treasury in a few days for approval. No. 1261.

I have, &c.
(signed) *F. I. Scudamore.*

H. Treherne, Esq.,
Exchequer and Audit Department.

— No. 4. —

TRANSFERS from Post Office Vote, 1872-73, to Telegraph Vote, 1872-73.

Date.	Description of Transfers.	Amount. £.	s.	d.
OCTOBER 1872 - - -	Half rent of South Audley-street Branch Office, from June 1871 to Michaelmas 1872 - - - - - - - -	63	15	–
OCTOBER 1872 - - -	Allowance to the Postmaster of Doncaster, from April 1871 to September 1872 -	35	2	8
MARCH 1873 - - -	Salaries of officers of the Secretary's Department, employed upon Telegraph work - - - - - - - -	1,045	1	4
MARCH 1873 - - -	Salaries of officers of the Savings Bank Department, similarly employed - -	225	4	3
MARCH 1873 - - -	Salary of an officer of the Receiver and Accountant General's Department, similarly employed - - - - -	26	1	9
MARCH 1873 - - -	Salaries of officers of the Metropolitan Surveyor's Office, similarly employed -	47	8	1
MARCH 1873 - - -	Moiety of the salary of a clerk in the Solicitor's Department of the Post Office in Dublin - - - - - - -	150	–	–
MARCH 1873 - - -	Salaries of substitutes employed in lieu of established officers lent by Savings Bank Department to the Telegraph Department - - - - - - -	1,458	10	–
	£.	3,051	3	1

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VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

— No. 5. —

TRANSFERS from Telegraph Vote, 1872–73, to Telegraph Capital Account.

Date and Head of Service.	Description of Transfer.	Amount.
		£. s. d.
MARCH 1873:	CONSTRUCTION AND MAINTENANCE.	
(*a*) LAND LINES:		
Engineering Staff (Salaries)	Amount temporarily charged to Voted Service Account, being two-thirds of the total sum charged in the year 1872–73 - - - - - -	42,707 2 1½
Travelling - - -	Ditto - - - ditto - - -	18,737 6 4
Labour - - - -	Ditto - - - ditto - - -	64,621 7 6
Incidental Expenses - -	Ditto - - - ditto - - -	4,440 1 11
Materials - - - -	Amount temporarily charged to Voted Service Account, being about eleven-twelfths of the total sum charged in the year 1872–73 - - - - - -	215,974 9 8¼
(*b*) SUBMERGED CABLES:		
Engineering Staff (Salaries)	Amount temporarily charged to Voted Service Account, being two-thirds of the total sum charged in the year 1872–73 - - - - - -	141 19 4
Travelling - - -	Ditto - - - ditto - - -	229 – 2
Labour - - - -	Ditto - - - ditto - - -	797 17 8
Incidental Expenses - -	Ditto - - - ditto - - -	5,315 8 11
Materials - - - -	Amount temporarily charged to Voted Service Account, being about eleven-twelfths of the total sum charged in the year 1872–73 - - - - - -	7,630 9 5
		360,595 3 -¾
	BUILDINGS, &c.	
Buildings, Furniture, &c. - -	Amount temporarily charged to Voted Service Account, instead of to Capital Account - - - - - - -	2,189 18 11
		2,189 18 11
	PENSIONS AND GRATUITIES.	
Gratuities - - - - -	Amount of Gratuities temporarily charged to Voted Service Account during year 1872–73 - - - - - - -	317 17 1
	£.	317 17 1
	TOTAL of the Amount Transferred - £.	363,102 19 -¾

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VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

— No. 6. —

(No. 742.)

Exchequer and Audit Department,
Somerset House, London, W.C.,
24 May 187 2.

Sir,

I AM directed by the Comptroller and Auditor General to enclose, for the consideration of the Civil Service Commissioners, a copy of a query which has arisen on the examination of the Post Office Accounts (and of the reply thereto), relative to the necessity of Sub-Postmasters obtaining Civil Service certificates; and I am to request that the Comptroller and Auditor General may be favoured with the views of the Civil Service Commissioners thereon.

I have, &c.
(signed) *H. Treherne.*

The Secretary,
Civil Service Commission.

— No. 7. —

Civil Service Commission,
30 May 1872.

Sir,

I AM directed by the Civil Service Commissioners to acknowledge the receipt of your letter (742) of the 24th instant, with enclosure, on the subject of the necessity of certificates of qualification for persons appointed to be Sub-Postmasters.

In reply, I am to acquaint you, for the information of the Comptroller and Auditor General, that by an arrangement between the Postmaster General and the Lords of the Treasury, postmasters have been divided into two classes; those whose salaries are 120*l.* a year and upwards, and who, being required to devote their whole time to the service, are considered entitled to superannuation; and those whose salaries are under 120*l.* a year, and who, being usually tradesmen in the towns, are not considered to be so entitled, on the ground that their entire time is not given to the public.

Though the case is not altogether free from difficulty, the Commissioners incline to the opinion that the Order in Council, of 4th June 1870, does not apply to the latter class.

I have, &c.
(signed) *Horace Mann.*

The Secretary,
Exchequer and Audit Office.

— No. 8. —

(No. 247.)

Exchequer and Audit Department,
Somerset House, London, W.C.,
5 February 1873.

Sir,

WITH reference to the reply given to Query, No. 105, "Grants of Parliament," for the year 1871–72, to the effect that "it is not the practice for persons employed only temporarily * * * * to obtain Civil Service certificates," I am directed by the Comptroller and Auditor General to call attention to Clause II. of the Order in Council of June 1870.

In this Clause it is stated that "the qualifications of all such persons as may be proposed to be appointed, either permanently or temporarily, to any situation or employment in any department of the Civil Service, shall, before they are employed, be tested by or under the directions of the Civil Service Commissioners, &c."

Under these circumstances, I am to acquaint you, for the information of the Postmaster General, that unless the persons referred to are exempted from the operation of the Order by being placed in Schedule B., or produce certificates of qualification from the Civil Service Commissioners, the Comptroller and Auditor General will have no alternative but to report any payments made to them, or to any other persons similarly employed, whether temporarily or permanently, as not properly chargeable to the Vote.

I have, &c.
(signed) *H. Treherne.*

J. Tilley, Esq., C.B., Post Office.

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VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

— No. 9. —

Sir, General Post Office, 10 February 1873.

IN reply to your letter of the 5th instant, I am desired by the Postmaster General to acquaint you, for the information of the Comptroller and Auditor General, that not only are many persons employed temporarily in the Post Office, such as substitutes for provincial clerks, letter carriers, and rural post messengers, without having previously obtained a Civil Service certificate, but a large number of uncertificated persons are employed permanently.

The total number of persons in the Service, exclusive of the Telegraph Establishment, is about 30,000, of whom it may be stated, with sufficient accuracy for the present purpose, that only half obtain certificates. The other half consist of auxiliary letter carriers, men employed throughout the kingdom for one or more hours a day at proportionate wages; of postmasters and letter receivers who, as is well known, are shopkeepers or persons engaged in private trade, and whose salaries vary from 3*l.* a year to 100*l.*

It appears to Mr. Monsell that the Order in Council, whatever may be its wording, can never have contemplated that such persons as these should be required to pass a Civil Service examination.

I have, &c.
(signed) *John Tilley.*

C. L. Ryan, Esq.,
&c. &c. &c.

— No. 10. —

(L. 281.)

Exchequer and Audit Department,
Somerset House, London, W.C.,
18 February 1873.

Sir,

WITH reference to your letter of the 10th instant, in which you state that a large number of persons are employed both permanently and temporarily in the Post Office, without Civil Service certificates, I am directed by the Comptroller and Auditor General to request that you will be so good as to define the classes of uncertified persons whose salary or pay is charged against the Post Office Vote, and to state the aggregate number employed in each class.

I have, &c.
(signed) *C. L. Ryan.*

J. Tilley, Esq., C.B., Post Office.

— No. 11. —

Sir, General Post Office, 21 February 1873.

IN compliance with your request of the 18th instant, I am desired by the Postmaster General to state, for the information of the Comptroller and Auditor General, that the classes of persons who are employed under the Post Office without Civil Service certificates, and the approximate numbers in each class, are as follows, viz.:

Postmasters (including sub-postmasters and letter receivers) -	about 11,800
Auxiliaries, &c. - - - - - - - - - - -	,, 2,000
Substitutes - - - - - - - - - - -	Passim

I have, &c.
(signed) *John Tilley.*

C. L. Ryan, Esq.,
&c. &c. &c.

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VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

— No. 12. —

(L. 888.)

Exchequer and Audit Department,
Somerset House, London, W. C.,
19 June 1873.

Sir,

I AM directed by the Comptroller and Auditor General to call attention to the following circumstances relating to the absence of certificates of persons employed in the Post Office.

In December 1871 a request was sent to the Post Office for a list of all persons who, not being in the employ of the telegraph companies at the time of their transfer, have since been appointed to the Telegraph Service, with a view of ascertaining if the Order in Council of June 1870, relative to Civil Service certificates, had been duly observed. The request was repeated in April and October 1872, and again in February and April of the present year, and the delay in sending the lists was noticed in the 15th paragraph of the Comptroller's Report on the Account, 1871–72.

On the 14th instant, a letter was received in this Department from Mr. Scudamore, transmitting the first portion of these lists, being that for the Central Station, and promising to forward the further lists without delay.

From the lists now sent it appears that out of a staff of 266 males and 421 females (exclusive of those taken over from the late companies), only two have received certificates of qualification from the Civil Service Commissioners. Mr. Scudamore states in his letter that the whole of the clerks have been educationally and medically examined by officers of his Department, and that the necessary inquiries have been made respecting character; but taking into consideration the fact that the duty of examining all persons entering the Civil Service (when not specially exempted) is by the Order in Council of June 1870 vested in the hands of the Civil Service Commissioners, the Comptroller and Auditor General considers it imperative at once to bring the matter under the notice of the Lords Commissioners of the Treasury, without waiting for the further lists which have been promised.

Their Lordships will understand that the lists now under consideration relate exclusively to persons appointed since the Telegraphs were taken over by the Government. With regard to those persons who were in the employ of the telegraph companies prior to the acquisition by Government, and whose services are retained by the Postmaster General, the Comptroller and Auditor General concurs in the opinion of the Civil Service Cammissioners, that they are not required to obtain certificates.

Whilst on the subject of certificates, the Comptroller and Auditor General would call attention to the fact that it appears by a letter from the Secretary of the Post Office to this Department, of 21st February last, that there are a considerable number of persons employed in the Post Office, as distinct from the Telegraph Department, as auxiliaries and substitutes, who have not received certificates.

I have, &c.
(signed) *H. Treherne.*

The Secretary to the Treasury,
&c. &c. &c.

— No. 13. —

(No. 888 c.)

Exchequer and Audit Department,
Somerset House, London, W.C.,
27 August 1873.

My Lords,

IN a letter from this Department, dated 19th June last, the attention of the Treasury was called to the circumstance that out of 687 persons appointed to the Central Station of the Post Office Telegraph Establishment, two only had received Civil Service certificates.

Further lists of persons appointed to the various Telegraph Departments of the Chief Office in London have recently been received, as well as of those appointed in the provincial offices throughout England and Wales. From these lists it would appear that out of 449 persons appointed to the chief office, 40 only have received certificates, whilst out of 1,050 persons appointed to the provincial offices in England and Wales, 11 only have certificates; these numbers are exclusive of the persons transferred from the various Telegraph Companies. Enclosed is a Statement showing the names of the several Telegraph Departments in London referred to in this communication, the numbers appointed to each, and the numbers of those who have received certificates in each Department.

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VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

I also enclose as a specimen of these lists a copy of that which relates to the general body of the Account Branch of the Telegraph Department; and I may add that in 11 instances officers have been transferred from the Telegraph Establishment to the Post Office Establishment of the Receiver and Accountant General's Department without passing any examination before the Civil Service Commissioners.

I have, &c.

The Lords Commissioners of Her Majesty's Treasury.

(signed) *C. L. Ryan.*

STATEMENT referred to in Letter to the Treasury, No. 888c, of the 27th August 1873.

DEPARTMENT.	Number Appointed.	Number with Civil Service Certificates.
Engineer in Chief's Office - - - -	12	3
Telegraph Branch, Secretary's Office - -	35	28
Special Arrangement Branch Office - -	8	2
London School of Telegraphy (Instructors) -	3	None.
Telegraph Account Branch, Receiver and Accountant General's Office.	98	4
Telegraph Message Branch - ditto - -	104	None.
Clearing House Branch - - ditto - -	49	None.
Solicitor's Office - - - - - -	3	1
Divisional Engineers and Staff - - -	83	2
Central Station, Supplemental List - -	54	None.
	449	40

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VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

— No. 14. —

(No. 13,055.)

Sir, Treasury Chambers, 2 September 1873.

IN reply to your letter, dated 27th August 1873, respecting the application of the Order in Council of 4th June 1870 to the Telegraph Department of the Post Office, I am directed by the Lords Commissioners f Her Majesty's Treasury to enclose, for your information, copies of further correspondence, viz., a letter from the Postmaster General to the Treasury (10,020), dated 30th June 1873; reply thereto, dated 18th July 1873; and further letter of to-day's date, written from this Board to the Postmaster General, on receipt of your letter above acknowledged.

888 c.
10,020.—P. O. Copies.
10,020.—Treasury.
13,055.—Treasury.

I have, &c.

The Comptroller and Auditor General. (signed) *R. R. W. Lingen.*

My Lords, General Post Office, 30 June 1873.

I HAVE the honour to acknowledge the receipt of your Lordships' letter of the 24th instant, enclosing copy of a communication from the Exchequer and Audit Department, relative to the employment of persons in the Telegraph Branch of this Department, without Civil Service certificates. To that letter a reply shall be sent in due course; bu meanwhile I am afraid lest some misconception should arise from the last paragraph of the Comptroller and Auditor General's letter, in which it is stated "that there are a considerable number of persons employed in the Post Office, as distinct from the Telegraph Department, as auxiliaries and substitutes, who have not received certificates." As a means of removing such misconception, if indeed it exist, I lose no time in enclosing copies of the correspondence which has passed between the Audit Office and myself on the subject. Of the classes specified in this correspondence, postmasters, *i.e.*, the small postmasters, including sub-postmasters and letter receivers, are exempted from obtaining Civil Service certificates by your Lordships' express directions.

As regards auxiliaries and substitutes, it will be obvious to your Lordships that if the Order in Council is to be read in the literal sense for which the Comptroller and Auditor General contends, as prohibiting even the employment of any one who has not obtained a Civil Service certificate, the consequence will be not a little embarrassing to the Department, and certainly not for the public interests. A letter-carrier is taken suddenly ill, of course his letters cannot be kept back until a certificated person is procured to deliver them. On most of the railways in the United Kingdom, and on some of them at every hour of the day, mail bags are sent under charge of the train guards. Of course the train guards might be replaced by persons in possession of certificates, but this could only be done at a vast expense for no purpose.

Mail cart contractors and drivers are not now required to obtain Civil Service certificates. But if neither master or servant can be employed without one, we shall certainly not make our contracts on the terms we do now.

These are only some of the instances which might be cited to prove to your Lordships that, in the management of a vast and intricate machine like the Post Office, the sense contended for by the Comptroller and Auditor General cannot possibly be maintained.

I have, &c.

The Lords Commissioners of Her Majesty's Treasury. (signed) *W. Monsell.*

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VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

(10,020.)

Sir, Treasury Chambers, 18 July 1873.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to state that, before replying to your letter of the 30th ult., they think it will be convenient to have before them your reply to so much of their letter (with enclosures) of the 24th ult. (9471) as relates particularly to the staff employed in the Telegraph Branch of your Department, exclusive of persons taken over from the late companies, and covered by the Act 31 & 32 Vict. cap. 110, sect. 8 (7).

I am, &c.
(signed) *R. R. W. Lingen.*

The Postmaster General.

(13,055.)

Sir, Treasury Chambers, 2 September 1873.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to state that my Lords received on the 28th ult., a further letter (of which a copy is enclosed) from the Comptroller and Auditor General, upon the subject of appointments to situations in your Department without Civil Service certificates.

10,020—73.

If you will have the goodness to refer to the second paragraph of your letter to the Treasury of the 30th June last, and to the reply to it (10,020) of the 18th July following, you will see that you have still to explain to my Lords how it is that the whole (nearly) of the Telegraph staff is without the requisite Civil Service certificates.

This question assumes still greater urgency when it appears from the last paragraph of Mr. Ryan's letter (copy above referred to as enclosed) that persons thus irregularly introduced into the Telegraph Service are transferred into other departments of the Post Office without regard to their continuing want of qualification for public employment at all.

My Lords desire me to remind you that these are not cases of the kind referred to in your letter of the 30th June last, viz., contractors and their own servants, postmasters and receivers, who are also engaged in private trade, &c.

My Lords reserve what they have to say about those special classes, and, for the present, confine themselves to reminding you of the imperative necessity which there is for your explaining without further delay why the Order in Council of the 4th June 1870, has been almost wholly disregarded in appointments to the Telegraph Service. The 2nd and 8th clauses of that Order require that every person appointed after the 4th June 1870 to the Civil Service, shall either hold a certificate from the Civil Service Commissioners, or shall have been exempted from the necessity of doing so by express notice given in the "London Gazette," with the concurrence of the Treasury.

This Order has not been complied with; the Comptroller and Auditor General properly calls attention to the failure of your Department to comply with it, and, in the meantime, you are allowing salaries to be paid to persons not qualified to receive them, and whose receipt of them therefore is not discharge to yourself.

I am, &c.
(signed) *R. R. W. Lingen.*

The Postmaster General.

— No. 15. —

(No. 1204A.)

Exchequer and Audit Department,
Somerset House, London, W.C.,
27 November 1873.

Sir,

WITH reference to Mr. Lingen's letter of the 2nd September last, respecting the absence of Civil Service certificates in the Telegraph Department of the Post Office, I am directed to request, as the time for reporting on the Grants of Parliament for 1872–73 is near at hand, that the Comptroller and Auditor General may be informed if the Lords Commissioners of Her Majesty's Treasury have directed any further steps to be taken in order to comply with the requirements of the Order in Council.

I am, &c.
(signed) *H. Treherne.*

The Secretary to the Treasury.

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VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

— No. 16. —

(No. 18,165.)

Sir, Treasury Chambers, 11 December 1873.

IN reply to your letter of the 27th ultimo, adverting to a letter (13,055) from this Board of 2nd September last, relative to the absence of Civil Service certificates in the Telegraph Department of the Post Office, I am directed by the Lords Commissioners of Her Majesty's Treasury to inform you that, on the 15th of September, they received from the Postmaster General a Report, of which a copy is enclosed; copies are also enclosed of their Lordships' reply thereto, dated the 26th of the same month; and of a further letter which my Lords caused to be addressed to the Postmaster General on the same date, in continuance of one of the letters (10,020), of which copies were sent you on 2nd September.

13,880.
13,890.
14,127—73.

Nothing definitive has yet resulted from this correspondence, as you will see, from the further correspondence, of which copies are enclosed.

14,368—73.

Questions come before my Lords also from time to time, respecting the examinations proper to be required for isolated situations; but my Lords are unable to deal with them in any satisfactory manner as long as no system of examination for the whole postal service, including the telegraphic, is embodied in such a scheme as my Lords refer to at the end of their two letters of 26th September last (13,880 and 14,127).

14,368—73.

You will find, from this correspondence, at what point the question stands. The settlement of it is, no doubt, a matter of magnitude and difficulty; but my Lords have again informed the Postmaster General of the necessity of regulating, without further delay, every part of his establishment, conformably with the provisions of the Order in Council of 4th June 1870.

I am, &c.
(signed) *R. R. W. Lingen.*

The Comptroller and Auditor General.

My Lords, General Post Office, 15 September 1873.

I REGRET that pressure of business has prevented me from sooner replying to your Lordships' letters respecting the employment in the Telegraph Branch of the Post Office of persons not possessed of Civil Service certificates. I hope now to give you a satisfactory reply.

The force of the Telegraph Branch of the Post Office consists—

A. Of persons taken over from the service of the late telegraph companies, who are allowed on all hands to have become Civil Servants under the terms of the Act 1868, and to require no certificates;

B. Of persons drawn from various departments of the Post Office proper, who had obtained certificates in ordinary course when they first entered the service;

C. Of persons who were not in the service of the telegraph companies at the date of the "transfer," but who had previously acquired a knowledge of telegraphy in the service of telegraph companies or railway companies; and

D. Of persons trained by the department since the "transfer" in the telegraph schools, which it was compelled by the exigencies of the service to establish.

II. Those exigencies, and the means taken to meet them, were first fully described in Mr. Scudamore's Report of January 1871, which was submitted to your Lordships by my predecessor, and laid before Parliament.

At page 54 of this Report (which is Parliamentary Paper, 304—71), and under the heading "Training" and "Redistribution of Staff," Mr. Scudamore says, "Our difficulties with regard to staff were very great indeed. In the first place, we had to take over a large number of clerks who were not all alike familiar with one and the same form of instrument. Some could work the Bright's bell instrument, but not the single needle, or printing instrument; some could work the single needle only; some again could work the printer and the single needle, but not the Bright's bell instrument. We were desirous of extending the use of the bell and the printer, and soon found ourselves in urgent need of more clerks who could work either or both of those instruments.

"Again, we had reckoned upon the services of a large number of clerks who were employed at railway stations, partly for railway and partly for commercial purposes. We

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VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

could not have removed these clerks from the railway stations before the railway companies had obtained substitutes for them without endangering the public safety.

"Very large districts of country were thus situated. In the south-east of England, especially, there were no town telegraph offices. Even such a town as Maidstone was served from a railway station situated on the opposite side of the river to the town."

"It was absolutely necessary, therefore, to organise a scheme of instruction in the use of the telegraph instruments, and for this purpose plain instructions for the use of learners were drawn up, and large quantities of dummy instruments, of various kinds, were provided. A competent force of trained clerks to act as instructors was borrowed from the telegraph companies, and a district was allotted to each instructor, over which he was required to travel constantly; so that, in passing from office to office, he might assist and guide the learners, and note and report their progress from day to day.

"That there might be no lack of learners, a bonus of 1 *l.* was promised to any postmaster, sub-postmaster, or receiver, or to any member of their families, or to any clerk or sorter, or letter carrier, who could, to the satisfaction of an examiner, display a certain proficiency in the manipulation of telegraph instruments.

"The following Statement, which is made up to the end of the year 1870, will show the success with which our efforts in this direction have been attended in Great Britain:—

"RETURN showing the Number of Post Office Learners to whom the Postmaster General's Bonus of 1 *l.* has been awarded.

Trained in	Number of Learners.		Nature of Proficiency attained.				Total Number.
	Male.	Female.	Two or more Instruments.	On the Single Needle.	On the "Morse."	On the "Bell."	
London - - - - - -	139	196	- -	335	- -	- -	335
The Provinces - - - -	743	419	40	932	166	24	1,162
Scotland - - - - - -	114	93	3	140	58	6	207
TOTAL - - -	996	708	43	1,407	224	30	1,704

"By the term Post Office learners, is meant persons already in the service of the Post Office, their friends or relatives, and persons who have been induced to learn, partly by the promise of the bonus, and partly by the hope of future employment.

"These learners are not to be confounded with those presently to be mentioned in the return of the London School, who form an entirely distinct and separate class, composed of persons specially trained for *direct* appointments and not entitled to the bonus. A special interest attaches to the class of Post Office learners, as showing how correctly the Department had reckoned on the co-operation of its employés throughout the country, in carrying out the great scheme of postal telegraphy.

"From a Return which has been called for, and which is kept up as new learners are added to the list, it has been found that fully 97 per cent. of the learners trained at Provincial and Scottish Offices are actually in the service of the Department, many of them in entire charge of Postal Telegraph Offices, and all of them engaged in some way or other in telegraph duties. In London the learners are almost exclusively composed of receivers, their wives, sons, daughters, and assistants, and it may safely be assumed that even a larger per-centage of these is engaged at the present moment in telegraph work than in the country, large as it has been proved to be there. Taking these numbers, in conjunction with those afforded by the returns of the London School, we have the impressive fact that the Department has in little more than twelve months added to the effective strength of the telegraph force of the country no fewer than 2,000 persons who knew nothing whatever of telegraphy prior to the 'transfer.'"

Having shown how far the efforts thus described were attended with success, he goes on to observe:—

"But useful as this scheme of instruction proved, it soon became evident that even more vigorous and systematic measures were necessary, and we determined to establish regular schools of instruction in London and many other large towns.

"The

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VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

"The following Statement will show the nature and result of our plans:—

"LONDON.

"There are male and female schools fitted up with every necessary appliance for teaching, and capable of accommodating from 100 to 150 learners. The female school has been in existence since November 1869, and the male school since February 1870.

"During this period there have entered the male school 204 learners, &c.
Ditto - ditto - female ,, 367 ,,

Making a total of 571

who have been disposed of as follows:—

	Males.	Females.
Appointed as Telegraphists - - - -	154	269
Resigned - - - - - - - -	26	25
Dismissed (incompetent) - - - -	10	24
Now in School - - - - - -	14	49
TOTAL - - -	204	367

"Of the total number appointed, viz., 423, there have been sent—

	Males.	Females.
To the Cental Station as manipulators - -	94	192
To Metropolitan District - - - -	34	51
To Country Stations - - - - -	25	1
To Counters, or as Sorters, &c. - - -	1	25
TOTAL - - -	154	269

"It has been found that the average time occupied in training a male learner is as nearly as possible two months, and a female three months; and so far from there being any difficulty in procuring learners there is usually a superabundance of applications from persons of both sexes. All the systems of telegraphy in use by the Department are taught in the school, including the art of 'punching' for the 'Wheatstone' transmitter, and proficiency in each of the three systems, Morse, Single Needle, and Bell, must be shown before a learner is certified as competent. No pay is given during the period of instruction, nor are learners taught in these schools entitled to the bonus usually paid to 'Post Office' learners in the strict sense. But when proficiency has been shown in each of the three systems before mentioned, combined with a fair knowledge of the technicalities of telegraph work and of the 'H' set of instructions, the learner becomes entitled to go to a district office as a 'probationer,' and commences to receive pay of 10 *s.* a week if a male, and 8 *s.* a week if a female. Afterwards he, or she, is either appointed to the central station or to a district office, according as there may be a vacancy. So well have these schools answered their purpose, that the London offices have already been placed on a tolerably efficient footing, so far at least, as numbers are concerned, while many pressing cases in the country have been met by their means.

"It is not, of course, pretended that competent telegraphists, in the strict sense of the term, have been sent out of these schools, for it is well known that telegraph clerks cannot be made in this way. But a class of operators has been produced, who have proved at least that the basis of a good, sound, telegraphic education can be laid in this way.

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VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

"It only remains to add that the London school is conducted by a superintendent with one principal, and two second assistants in the male department, and with a matron and six assistants in the female department. A copy of the rules, which have also been adopted in the Edinburgh school, is annexed.

"*Edinburgh.*—The school here is modelled on much the same plan, and is capable of imparting instruction to 30 learners at a time.

"*Manchester.*—There has been a school here for nearly nine months, and the accommodation provided is for 20 learners.

"*Liverpool.*—Has had a school for nearly 11 months.

"*Birmingham.*—Has had a school ever since the transfer, with an interval of a few weeks.

"*Newcastle.*—Has had a school which produced nine competent learners in six months, but which has since been discontinued for want of space.

"*Glasgow.*—Has had a school for about six months.

"IRELAND.

"The schools in Ireland underwent a complete re-organisation in July last, and are now in a very flourishing condition.

"In *Dublin*, in addition to the Departmental School in College Green, which has produced 20 trained learners, and at which the average number under instruction is 18, learners are trained for the Department at the 'Queen's Institute,' under an arrangement which subsisted prior to the transfer, between the Committee and the late Magnetic Company.

"We have improved upon this arrangement, however, and Mr. Cornwall reports on the 13th October, that not only has the change resulted in greater satisfaction to the Committee, but that it has greatly stimulated their efforts to make an adequate return, as well by increasing the number of pupils under instruction, as by improving the quality of the instruction imparted.

"Under improved arrangements as to space, &c., the number of persons in training has been increased from 24 to 40; and it is considered probable that from this number, 12 qualified learners per month may be drafted into the service if necessary. Already 35 trained female clerks have been obtained through the agency of this Institute; and there has been observed this noticeable feature, that the clerks obtained in this way, since the transfer, have exhibited a higher educational proficiency than many of their predecessors.

"The regulations in force in the Institute, as well as in the Departmental School, are identical with those of the London School.

"*Belfast* has a school from which 12 certified learners have been drawn for service in the Department. The average number of persons under instruction is 10, but efforts are being made to increase the number to 25 or 30.

"*Cork* has an average of nine learners under instruction, but as yet, only two learners have obtained certificates of proficiency.

"This school was the last one established in Ireland; and it appears that failure to pass the educational test on the part of numerous candidates, has somewhat interfered with its productive power.

"The following are the regulations which have hitherto been enforced with regard to the London School:—

"RULES of the SCHOOL of TELEGRAPHY."

"*Admission of Candidates.*

"1. The limits of age are from 14 to 20, and candidates under the former, or over the latter limit, are ineligible.

"2. Nominations to learnerships are made by the Postmaster General, and admission to the school is dependent upon the result of an examination in the following subjects viz:—

"(1.) Writing from dictation.
"(2.) Exercise to test handwriting.
"(3.) Arithmetic—first four rules, simple and compound.

"3. No

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VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

"3. No pay will be given during instruction, but when the candidate has attained the standard of efficiency required for telegraphists, employment will be offered as vacancies occur.

"*General Rules.*

"1. The hours for which the school is open for instruction are from a.m. to p.m., and the order of attendance is as follows:—

"(1.) For male learners, from to .
"(2.) For female learners, from to .

"Punctual attendance will be rigidly enforced, and general regularity in this respect will be duly estimated in deciding upon the fitness of the learner for employment in the Postal Telegraph Service.

"2. Each learner on entering will be furnished with the following papers, for his guidance and instruction:—

"(1). Full set of 'H' instructions (Organisation of Staff).
"(2). Alphabet and Punctuation Card.
"(3). Clock Card.

"And, to such of the learners as display a special aptitude for engineering work, a copy of Mr. Culley's 'Handbook of Practical Telegraphy,' together with a set of instrument diagrams, will be lent.

"3. The school will be conducted in all respects as a model telegraph office, and the learners will be required to subject themselves on all occasions to the discipline of the Postal Telegraph Service, as enforced by the superintendent instructor in charge.

"Talking will not under any circumstances be permitted amongst the learners; indeed, there will be no necessity for this, as every learner will be provided, as far as possible, with an actual telegraph instrument, joined up to some other instrument, and in the hands of another learner, so that each may speak to the other without the use of the voice.

"4. The course of instruction after the elementary stages have been passed will embrace every kind of work connected with an ordinary telegraph office, *i.e.*, imaginary messages will be sent from one instrument to another with all the formality of real messages; slips of news, already printed off by the instructors, will be wound on drums, for the purpose of being read off and transcribed by the learners, and, at the close of the day, the copies will be brought together and carefully examined, so as to detect any errors in the transcription, timing, dating, or general filling up of any message or slip of news.

"5. The standard of efficiency will only be reached when a learner is able to read 12 and send 20 words per minute, on each of the three instruments in use by the department, viz., the printing, the single needle, and the bell; in addition to which will be required a fair knowledge of the contents of the 'H' set of instructions, and of the general routine of a telegraph office.

"6. Learners will only be entitled to the benefits of the school for two months after their date of entering. If, at the expiration of that period, they are not pronounced competent, it will be a question for the secretary's decision whether they shall continue to receive instruction.

"7. The superintendent instructor will keep a record of the attendance, progress, and examination of each learner, and he will furnish certificates in cases of proficiency on the form which has been supplied for that purpose.

"8. Strangers will not be permitted to inspect the School of Telegraphy, unless by special authority from the secretary; and persons applying for admission to the school as learners should, when eligible, as far as age, &c., is concerned, be requested to make application to the private secretary to the Postmaster General.

"*By a systematic and persistent training of learners; by borrowing clerks from railway companies, wherever it was possible to borrow; by bringing back to the work clerks who had left the service of the telegraph companies for other occupations, and especially by bringing back female clerks who had married, and who, in accordance with the practice of the telegraph companies, had been dismissed on their marriage, the department has contrived to acquire the necessary amount of staff. How great its needs have been will appear from the following comparative statement of the staff employed by it, and the staff employed by the telegraph companies. Reference will hereafter be made to the messenger force.*

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VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

"STATEMENT showing the Number of Clerks and Assistants employed by the Post Office for Telegraph Work on the 31st August 1870, and the Number of Clerks employed by the Telegraph Companies prior to the Transfer.

Post Office, 31 August 1870.

	Clerks and Assistants employed on Telegraph Work.				
	Clerks of the Department.		Assistants employed by the Postmasters.		Total Number of Male and Female Clerks and Assistants.
	Males.	Females.	Males.	Females.	
England (excluding London) - -	1,610	48	452	457	2,567
Scotland - - - - - - -	291	14	104	66	475
Ireland - - - - - - -	255	84	60	7	406
London - - - - - - -	482	728	124	131	1,465
TOTAL - - -	*2,638	874	740	661	†4,913

* Nine men of the Royal Engineers are included in this number.

† Seven hundred and sixty-eight Postmasters' Assistants only partially employed on telegraph duties are included in this number.

"TELEGRAPH COMPANIES prior to the Transfer.

	Clerks.		
	Males.	Females.	Total.
United Kingdom - - - -	2,035	479	2,514"

III. After the preparation of Mr. Scudamore's Report of January 1871, the need for additional staff continued to increase. This arose from the continued opening of new offices, the continued extension of additional accommodation to large towns, the continued extension of the hours of business in various parts of the kingdom, the continued augmentation of the work (chiefly press work) accruing to be done during the night, and the continued growth of special work to be done at political, agricultural, scientific, and military meetings, at social gatherings, and at races.

Throughout the year 1871 and 1872, the Department was under a continued pressure to provide additional force, and the arrangements for the provision of force, which were described in the Report submitted to your Lordships in January 1871, were maintained and pressed with vigour.

Mr. Scudamore made a further Report in May 1872, and I submitted it to your Lordships early in June of that year.

I regret that your Lordships did not think it right to lay this Report before Parliament, as I am sure that its publication would have obviated many misapprehensions which have since arisen.

In it, at pages 180 to 184, he made the following statements of the steps taken in continuation of the arrangements described in his Report of January 1871:—

"When it established a school for instruction in telegraphy, the Department entered upon a somewhat novel, though necessary, experiment.

"The Telegraph Companies had possessed no such school. There was an independent school in the City-road and another in the Old Kent-road in London, and the Telegraph Companies occasionally took into their service persons who had been pupils in these schools; and the Magnetic Company had entered into an arrangement to pay a certain annual stipend to the Queen's Institute in Dublin in consideration of instruction in telegraphy being given at the Queen's Institute. As you are aware, the Department has seen good reason for maintaining the connection with the Queen's Institute, but it has not been able to rely upon the independent schools in London, as the training in both, but more especially in the Kent-road school, is defective.

"The

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VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

"The Telegraph Companies, as a rule, recruited their force from time to time from the ranks of learners, who were allowed access to the instrument-rooms for the purpose of instruction and practice. It would not have been possible for us to continue this course. Our business is so much greater than that of the Telegraph Companies, that we could not, without seriously impeding it, allow learners to be taught in the instrument-rooms, even if it were desirable (which it is not) to allow persons who are not actually in the service of the Department, and may never come into its service, to have access to the instrument-rooms.

"As a matter of course, if a learner were introduced into an instrument-room he would be enabled to practice on actual work, but if he did so he would practice at the expense of the public, who would suffer whilst he was in training. The public would not submit to this treatment at the hands of a Government Department. A dentist's apprentice learns to draw teeth by practising on the gratis patients, but the Post Office has no such '*clientèle.*' All its customers pay, and not many of them are patients.

"Under these circumstances, and as the Department required for its extended system and increased business a very large number of new manipulators, it became absolutely necessary that it should establish schools of its own in convenient positions. Of these the principal is, and has from the first been, the London school, which has been organised, and to a great extent managed, by Mr. R. W. Johnston, of whose service in connection with the racing special arrangements I made mention in the previous Section (F.) of this Report.

"The London school was at first established at the General Post Office, but was transferred, when additional space was required, to premises in Cannon-street, which the Department had inherited from the London and Provincial Telegraph Company.

"It was from the first the aim of the Department to give the learners all the advantages and facilities which they would have enjoyed if they had been permitted to learn and practice in an instrument-room. The school is fitted up as an instrument-room; instruments in opposite parts of the room are put in telegraphic communication with each other, and the learners are taught to forward, receive, and write out real messages which are prepared for the purpose, and to carry out all the regulations which have been laid down with regard to the signalling of messages; they are thus from the very commencement initiated into the actual business of a telegraph office.

"The success of the London school has been very great.

"Its success may be best shown by the following tabular statement, giving the number of persons of both sexes who have entered the school, and showing how they have been disposed of.

"Number who have entered the school since May 1870:—

Males - - - - - - - - -	363
Females - - - - - - - - -	648
TOTAL - -	1,011

"NUMBER who have been Appointed.

	Males.	Females.	TOTAL.
"(1.) As Instrument Clerks:			
Central Station - - -	162	337	
Metropolitan District - -	52	115	
Provincial Offices - -	50	18	
(2.) Counter Clerks, &c. - -	6	34	
	270	504	774
Resigned - - - -	41	43	84
Failed - - - -	17	40	57
Now in the school - -	35	61	96
TOTAL - - -			1,011

"Included

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VOTE 5—POST OFFICE TELEGRAPH OFFICE—*continued.*

"Included in this Return are 18 Royal Artillerymen trained and passed for military purposes, and 10 of the 35 male pupils now in the school are also Royal Artillerymen under training for similar purposes.

"Fifteen men of the Royal Engineers have also been perfected in telegraph work, and are employed as skilled operators at Postal Telegraph Offices in various parts of the United Kingdom.

"In addition to the numbers shown in this statement, 135 clerks from various branches of the London General Post Office have entered the school for instruction since November 1871, and of these about 100 have passed the requisite examination, the remainder being still under training; fresh learners coming in as the qualified learners go out.

"The clerks employed in the 'Clearing House Check Branch' have also undergone tuition at the school, and nearly all (25 females) have passed the required test.

"Since February 1870, 431 certificates have been issued from the school to London letter receivers, and their assistants, who have passed examinations in the use of the single needle instrument, and by far the greater portion of their knowledge has been imparted to them at the school, which has been kept open until 8 p.m. chiefly for their accommodation.

"Over and above the instruction of candidates and persons not holding direct appointments under the Department, considerable assistance has been rendered at the school in respect to telegraph clerks in the service, who being taken over at the transfer, or appointed since, under special circumstances happened to be acquainted with only one kind of instrument, or even had no knowledge of telegraphy whatever. They have received full instruction on all our instruments, and their usefulness has been thus much increased.

"In anticipation of, and at the time of, the strike of telegraphists, special efforts were made to push forward rapidly the training of learners, and we were able to provide over 60 operators, when they were most needed, and these were so far qualified that they are now performing active duties as skilled clerks.

"Finally, the school has been used as a most convenient medium for ascertaining the telegraphic acquirements of 'outside' applicants for employment."

He then went on to make a recommendation as to the future of the London school in the following terms:—

"So far it cannot but be considered that the school has answered every expectation that could reasonably have been formed concerning it. At the same time it is necessary to point out that whereas at the outset of our operations, when our wants were very urgent, we were guided in our selection of candidates by necessity rather than by choice, we are now in a position to make our rules of admission somewhat more stringent.

"(1.) I propose that the limit of age shall be from 14 to 18, instead of from 14 to 20. and that other things being equal, a preference be given to those who are between 15 and 17.

"(2.) That examinations shall not be held oftener than once a fortnight, and that not more than eight male and 12 female pupils shall be admitted to the school at any one time.

"(3.) That if the list of female candidates still continues to be as full as it has hitherto been, the examination shall be made competitive in the proportion of three candidates to a vacancy.

"(4.) That no candidate shall be re-examined within three months after failing to pass.

"(5.) That the educational test shall consist of the following subjects:—

"(*a.*) Writing from dictation.
"(*b.*) Copying a statistical table.
"(*c.*) Exercises in first four rules of arithmetic.
"(*d.*) Geography of the United Kingdom.

"(6.) That the medical test shall invariably be applied prior to entrance, and shall have special reference to eyesight and hearing.

"(7.) That the number of pupils in the school shall be strictly limited to 20 males and 30 females.

"(8.) That a probationary examination be held at the end of the first month's tuition in the school, and that pupils who then seem likely to fall short of the necessary acquirements shall be required to retire from the school."

He then proceeded to propose arrangements for the provinces, thus—

"But the London school, successful though it be, will not suffice for the wants of the kingdom.

"If

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VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

"If you consider the youth of the learners, the period during which they are without pay, and the low rate of pay which they receive when they commence to be paid, it must be obvious to you that they must be trained where they live, and that the place of their first employment must be as nearly as possible the place in which they live.

"We must always have depôts of instruction as it were, in various parts of the country, in which to train clerks for employment in the first instance near to their own homes, and for employment in the same part of the country when they have acquired greater proficiency and are capable of earning better wages.

"In the selection of these depôts we have had to consider whether in the town in which we wished to establish a depôt we could accommodate learners, and whether if we had the accommodation we could find the learners.

"We cannot find learners with equal ease in all towns. At present, for example, we can find few in Hull, and none in Lancaster, Sheffield, Nottingham, or Leicester; it is with difficulty that we find them in Manchester, and we have still greater difficulty in Birmingham.

"Of course the difficulty will shift from place to place according as trade fluctuates and prosperity migrates; but as a rule we shall always have a difficulty in finding learners in places in which the severer forms of labour predominate. Towns in which a large proportion of the population belongs to the lower section of the middle class will always furnish us with a plentiful supply of learners.

"In the North Wales district we have accommodation at Birmingham for 12, at Chester for four, and at Shrewsbury for four learners; but we have in the schools at present but three learners at Birmingham, two at Chester, and two at Shrewsbury.

"In the South Wales district we have accommodation for ten at Cardiff, eight at Gloucester, eight at Newport, and four at Swansea: but we have in the schools only six at Cardiff, six at Gloucester, seven at Newport, and three at Swansea. Accommodation is being prepared at Hereford for five learners, and there will be no difficulty in obtaining them. In the Western district we have accommodation at Exeter for eight, and at Plymouth for eight learners, and we have six learners at Exeter, and four at Plymouth. In the Southern district we have accommodation for three at Portsmouth, and twelve at Southampton, and we have three learners at the first and six at the last-named office. In the South-eastern district we have accommodation for four at Brighton, three at Maidstone, three at Ashford, three at Tunbridge Wells, three at Dover, but it has not as yet been necessary to fill up these schools as we have plenty of force in the district. In the Eastern district we have accommodation for ten learners at Norwich, but have not as yet opened the school. In the South Midland district we have accommodation for four at Oxford, three at Worcester, two at Bedford, two at Leamington, two at Coventry, and four at Northampton, and we have four learners at Oxford, three at Worcester, two at Bedford, two at Leamington, and two at Coventry.

"We have not as yet tried to obtain any at Northampton. In the North Midland district we have accommodation for 16 learners at Derby, and eight at Hull.

"We have also accommodation at Leicester, Sheffield, and Nottingham, but can obtain no learners at present.

"In the Northern district, we have accommodation for 10 at York and four at Lancaster. We have got five learners at York, but can get none at Lancaster.

"In the North Western district, we have accommodation for 10 at Leeds and six at Preston, and have at the present moment six learners at Leeds, and six at Preston.

"In Bristol we have space for 24 learners, and 22 are under instruction. At Manchester we can accommodate 50 learners, and the school is full. At Liverpool we cannot at present accommodate more than 12 learners, and we have that number under instruction. At Edinburgh we have 35, and at Glasgow 10 under instruction.

"The rules as to limits of age, medical examination, and educational examination, are the same in the provinces as in London.

"In the provinces, where a learner can send 15 words and receive 10 words a minute on the single needle, or Sounder, or send 10 and receive 15 words a minute on the Printer, he is admitted to half a day's duty in the instrument-room (provided there are vacancies) at a pay of 5*s.* per week, and is employed in collecting and sorting messages, posting up the message registers, and other work calculated to give him a good idea of the general business of the office, while he is completing his qualification as a manipulator.

"In Ireland, as I have already pointed out, we have trained a force which will very shortly be redundant, and it is absolutely necessary that we should reduce the number of learners in Ireland for the present, as otherwise it will be impossible for us to find employment for them.

"The school at Limerick has been useful, but it must be closed for the present. It can of course be re-opened when occasion serves. We have derived great benefit from the co-operation of the Queen's Institute, to which Institute your predecessor agreed to make

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make an annual payment of 200 *l.* per annum, on condition of education in telegraphy being given to young women at the Institute. But our requirements will not now warrant us in paying more than half this sum, and I propose that notice be given to the Institute that the payment must be reduced from 200 *l.* to 100 *l.* on and from the 1st October next. It is necessary to give this notice, as it is already liable to a certain number of learners.

"We have in the General Post Office in Dublin a school for male clerks, which will amply satisfy our requirements. The cost of all the provincial schools (this Queen's Institute excepted) is provided for in the Schedule described in Section C. of this Report."

IV. In your letter of the 30th June 1872, your Lordships, after giving a general approval to most of the proposals contained in Mr. Scudamore's Report, proceeded thus to treat his proposals with regard to the Schools of Telegraphy:

"The schools of telegraphy are the door of the general service (p. 180).

"My Lords are of opinion that they should be entered by open competition, not by nomination, or by any modified form of it (p. 182).

"My Lords have no objection to fix the limits of age from 14 to 18; but within those limits, or within whatever other limits may be fixed with the approval of this Board, there must be no preference for particular years.

"My Lords must require that throughout the telegraph service all first appointments be made by open competition, and all promotions by merit; and that nomination shall not be resorted to for any first appointment whatever, without their own express concurrence.

"At present Schedule A. of the Order in Council of 4th June 1870 includes no situations in the Post Office, except the situation of clerks in the Secretary's Department. My Lords are aware that the minor establishment generally, both in the Money Order and Circulation Department, is practically recruited by open competition; but the occasion of organising the new telegraph service must be taken for extending Schedule A, by an express notice in the "Gazette" to all those parts of the Post Office Establishment which it is meant to include.

"The subjects of the competitive examination and the medical inquiry may be adapted as closely as you please to test the special qualifications needed in the telegraph service (p. 13).

"These tests will have to be satisfied before actual service is begun, and the Order in Council provides for a probation of six months afterwards. Communication should be opened with the Civil Service Commissioners in order to settle with the concurrence of the Treasury the necessary details."

V. These remarks from your Lordships led me to conclude that you recognised (so far as the past was concerned) the force of the circumstances which had led this Department to take an exceptional but unavoidable course, but that you were desirous of pursuing a different course thenceforth.

In replying to your Lordships on the 7th August 1872, I said, "I will address you separately with regard to the rules for the admission of future intrants into the telegraph service." On this head I hope to be able to submit proposals which shall be entirely satisfactory to your Lordships.

VI. The difficulty of framing a scheme which should at once accord with your Lordships' views and provide adequately for the requirements of the telegraph service has delayed my reply.

Your Lordships regard the telegraph schools as the door of entrance to the telegraph service, and desire that admission may be given only to those who gain it in free and open competition.

I fear that to require the candidates to compete for entrance into the schools will lessen the number of candidates.

Your Lordships must remember that during the period of training, which is seldom of less duration than three months, the learners receive no pay whatever, and that when they have passed, their commencing pay is very moderate.

To require them to compete for the privilege of working three months for nothing, with only a moderate prospect of advantage at the end of that time, will, I fear, lessen the number of learners, and especially of the male learners, of whom, even at the present, we find it difficult to obtain a sufficient number.

This, however, is not all; competition would not, as a matter of certainty, give us the best material for our purpose. Indeed, it is tolerably certain that it would sometimes deprive us of that material. For in what are the candidates to compete? Not in telegraphy, for that is what they are to learn after they have succeeded in the competition, and no educational test can be devised which will show whether they will become good, or even moderately good, telegraphists.

In

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VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

In order to become a good telegraphist, the learner should have a quick and accurate eye, a steady hand which will promptly obey the impulse of his will, and an accurate perception of time. He may have all these, and yet, though possessed of *sufficient* educational requirements, fail in a competition. He may succeed in a competition, and yet not have these essential qualifications. By taking into training all those who have sufficient educational acquirements, we merely run the risk of wasting time upon those of the number who cannot (and there are many who cannot) learn to work telegraphic instruments.

By taking into training those only who come out best in an educational competition, we incur this risk to some extent, and we incur the more serious risk of shutting out some who would become good telegraphists, and in all other respects would be good enough for our purposes.

It is not absolutely necessary that we should obtain for the telegraph officers the *best* writers and the *best* arithmeticians.

In these respects, *average* attainments will serve our turn.

It becomes more and more necessary every day that we should obtain those who are *most* capable of transmitting with accuracy the symbols which represent the letters contained in a message.

If your Lordships will consider that these symbols consist of groups of dots (.), and dashes (—), that the dots are produced by a short, and the dashes by a more prolonged depression of a key; that they have to be formed at the rate of about *two hundred groups per minute*, and that if a clerk, through uncertainty of touch or a defective perception of time, sends dots instead of dashes, or dashes instead of dots, he may unconsciously make very damaging alterations in the message, you will, I am sure, see that in judging of the fitness of the clerks, we must subordinate educational acquirements to telegraphic aptitude.

VII. If, however, it is considered that the principle of competition must in some way be applied, I would ask your Lordships to consider whether, after all, the training in the school is not a sufficient application of the principle. That training is really a competition; a competition extending over ten weeks or three months; a competition from which those who are unfit retire; a competition in which those who are most fit, most quickly obtain the reward which they seek. If your Lordships would so regard the training in the school, the course of the department for the future would be plain and easy. I should, in that event, propose that candidates for admission into the schools should tender themselves, or be invited to tender themselves to the Civil Service Commissioners, instead of, as hitherto, to officers of this department, and should be subjected to a medical examination and an educational test examination.

I should propose that those who came up to the prescribed standard should enter the schools, and be allowed (as hitherto) a term within which to pass or fail, and that when any learner passed in telegraphy, a report of his proficiency should be sent to the Civil Service Commissioners, who should be asked upon that report to grant him a certificate.

As a matter of course, inquiries as to character would precede admission to the schools.

I propose this course for all the schools in the country.

VIII. And here, in justice to myself, and to the department over which I preside, I must observe that, though the course hitherto taken by the department has been irregular, it has been adopted solely because it seemed necessary for the maintenance of the Service.

Telegraphists have been wanted, and have been taken whenever they could be found or trained whenever they were willing.

There have been no nominations to the schools in the ordinary acceptation of the term. The schools have been freely open, without any kind of favour, to all who were within the prescribed limits of age, of good character, in good health, and sufficiently educated.

I trust that my assurance on this head will induce your Lordships to regard the irregularity of the course as being venial under the exceptional circumstances of the case.

I hope also to receive your Lordships' approval of the course which I propose for the future, in which event, I will, in concert with the Civil Service Commissioners, frame regulations for future conduct, which shall be submitted to you.

IX. I trust also to receive your Lordships' approval of my proposals with regard to the remuneration of half-pay learners in the provinces. I annex a diagram, showing more plainly than words can show the continued growth of telegraph business.

We are already pressed for staff; and though a period of comparative slackness will commence in about two months, there can be no doubt that when the year turns there will be a large accession of work. It is most essential that during the winter we should push on the training of learners, so that we may be able to transact the increased business of spring.

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VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

X. The Comptroller and Auditor General and your Lordships call my attention to the fact that "persons irregularly introduced into the Telegraph service are transferred "into other departments of the Post Office without regard to their continuing want of "qualification for public employment at all."

This was done inadvertently in the case of 11 persons who have been transferred from the Telegraph branch of the Receiver and Accountant General's Office to the Postal branch of that office; and I much regret it.

I can, however, assure your Lordships that the persons thus transferred were fit to be transferred, and I should be glad to retain them in their present positions.

Of course, no further transfers of the kind will take place, except under rules, now or hereafter sanctioned by your Lordships.

I have, &c.
(signed) *W. Monsell.*

To the Lords Commissioners of
Her Majesty's Treasury,
&c. &c. &c.

(13,880.)

Sir, Treasury Chambers, 26 September 1873.

THE Lords Commissioners of Her Majesty's Treasury have considered your letter of the 15th instant, in reply to letters from this Board of 24th June (9471), 18th July (10,020), 15th August (12,199), and 2nd instant (13,055).

Before adverting to that portion of your letter that relates exclusively to the Telegraph Service, my Lords desire me to state that they cannot give any sanction to the transfers which have been made of uncertificated persons from it to the Post Office Establishment until they have received some more precise account of the circumstances of each case.

In regard to the Telegraph Service itself, no question arises under the Order in Council of 4th June 1870, about persons who are not paid public salaries or wages.

My Lords do not gather clearly from your letter whether the system of bonus to telegraph learners already in the employment of the Post Office is continued, or whether exclusive reliance is now placed upon the candidates who enter the Schools of Telegraphy, according to the prescribed rules of age and proficiency.

So far as regards the past, my Lords do not consider the bonus of 1 *l.* confined to a single payment, to be within the terms of the Order in Council. If, however, the system is now continued, my Lords desire to be further informed, and they will then judge of their further sanction.

As regards the pupils of the schools, and the proposals for admitting provisionally, testing, and passing them, my Lords concur in the principle and outline of your plan, at any rate for the present; and they wish you to enter into communication with the Civil Service Commissioners, and also with the Education Department, as to the best means of filling the Telegraph Schools with suitable candidates. Considering the ubiquitous character of the service, Her Majesty's Inspectors of Schools and their assistants may be found able either to afford assistance in obtaining candidates, or to show how it may be afforded.

The children of the lower middle class are not, however, all, nor perhaps the majority of them, contained in the inspected elementary schools, and a door must be left open for the admission of candidates from other sources.

No plan should be definitively settled until my Lords have seen and approved of it in its complete and final form.

The Schools of Telegraphy present three grades of scholars, viz.:

Telegraph learners.

Telegraph probationers, including half-pay learners in the provinces, and telegraphist.

My Lords apprehend that the two first grades will have to be left as they are, in the hands of the Post Office authorities, with possibly some assistance or advice from the Education Department, as to the best means of rendering admission really open to all who are naturally fit for it. If this point be secured, my Lords, looking to your observations about the competition which virtually follows admission, think that the demands about competition in their letter (11,511) of 30th July 1872, will be satisfied.

The grade of telegraph probationer may be gazetted in Schedule B., pursuant to Section VIII. of the Order in Council of 4th June 1870. This will remove all difficulty as to the payment of probationers and half-pay learners. The time should perhaps be limited during which any candidates may remain in either of those two grades.

The examination and certificate of the Civil Service Commissioners will, probably, have to be reserved for passing the telegraphists. My Lords see great difficulties in applying it at any earlier stage; and, if so, it must be given on a pass-examination, for which purpose the situation of telegraphist would have to be gazetted out of Schedule A.

All

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VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

All these particulars are as yet in the form of question only. They have to be embodied so far as they are adopted, in the propositions of a definite scheme, and submitted in this form for approval by my Lords.

When the mode is clearly laid down in which the Telegraph Service is in future to be entered, consistently with the Order in Council of the 4th June 1870, my Lords will be in a position to judge how the past irregularities may best be dealt with.

It is most desirable no time be lost in settling the question which concerns so large a service, and which is sure to find a place in the Report of the Comptroller and Auditor General to the Committee on Public Accounts.

In conclusion, my Lords must observe, that while fully recognising and appreciating the zeal for the public service, the ability and the power of organisation which has been displayed by officials in your department, in reference to these matters, they view with regret and disapproval the long course of irregularity which has been pursued by the Post Office, a course which they cannot admit to have been either necessary or justifiable in the circumstances.

I am, &c.

The Postmaster General. (signed) *J. G. Dodson.*

(14,127.)

Sir, Treasury Chambers, 26 September 1873.

ADVERTING to so much of your letter of 30th June last, on the subject of persons employed by the Post Office without their having obtained Civil Service certificates as was not answered by the letter from this Board of 18th July following (10,020), and in connection so far as the Telegraphic Service is concerned, with another letter from this Board of even date (13,880) herewith, and which is intended to reach you at the same time, I am directed by the Lords Commissioners of Her Majesty's Treasury to observe, that they see no reason to differ in substance from your views about the source of your department generally so far as you have stated them in your letter of the 30th June.

Persons like contractors and their servants, and persons like postmasters or receivers, who are also engaged in private trade, are not within the meaning of Clause II. of the Order in Council of 4th June 1870, and if there be any doubt about the letter of it they should be formally gazetted out of it, pursuant to Clause VIII. of the same Order.

Auxiliary letter carriers present more doubt. They ought to be fit for their duties in age, strength, character, and power to read and write. My Lords presume that some kind of list is kept of them in order to know where to find them as they are wanted. If such a list is kept, no sufficient reason is shown why persons entered on it should not be subjected to a test examination by the Civil Service Commissioners. The rules of the same Commissioners provide for exceptional cases of emergency.

My Lords think it desirable that you should enter into direct communication with the Civil Service Commissioners with a view to preparing a complete plan for the regulation of the Post Office according to the requirements of the said Order in Council, and the plan thus framed must distinguish which of the Post Office Services do not fall under the Order at all; which of them require to be exempted under its 8th clause; which of them are to be the subject of the test examination; which of them to follow the rule of open competition generally applicable to the department, and under what scheme each examination is to be held.

Much of this arrangement has already been made, and only requires to be collected into a single notice and completed. The Telegraphic Service should be included.

The plan as soon as it has been prepared should be submitted to this Board for approval.

I am, &c.

The Postmaster General. (signed) *J. G. Dodson.*

My Lords, General Post Office, 26 September 1873.

I STATED in my letter of the 12th instant that the transfer of eleven persons from the Telegraph Branch of the Receiver and Accountant General's Office to the Postal Branch of that Office had been done inadvertently.

The explanations I called for upon the correspondence with reference to the irregularity of appointments to the Telegraph Service being brought before me, were not furnished until after your Lordships' letter of the 2nd September was submitted to me, and I did not wish to delay my reply on the general question until I had time to inquire fully into the case of the eleven gentlemen above referred to; I now send the explanations with reference to their transfer, which the Receiver and Accountant General has furnished me with.

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VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

"The eleven clerks who were transferred from the Telegraph Account Branch of the Receiver and Accountant General's Office were—

"Messrs. Solomon.	Messrs. Diplock.
„ Halton.	„ Court.
„ May.	„ King.
„ Oakley.	„ Row, and
„ Reeve.	„ Hamilton, J.
„ Hamilton, W.	

"These officers had all acquired most useful practical knowledge of various duties in the Receiver and Accountant General's Office, and the possession of this practical knowledge on the part of eleven officers was very valuable to the department on the occasion of the filling up of thirty-three vacancies in October 1872, the remainder of the persons then selected having unavoidably little or no practical experience of the duties which they would be required to perform.

"The difficulties which had to be overcome in carrying on the current work of the office, when only one-third of the new force consisted of men trained to the work, were very great, and I cannot but think that we should have broken down, or, at least, found ourselves in serious arrear in the examination and posting of our daily accounts, if we had not been able to secure trained men for this small proportion of the additional force granted to us."

I have no doubt that Mr. Chetwynd is right in considering that the transfer was advantageous to the Public Service, but I have expressed my disapproval of the course pursued in not calling my attention, when my sanction to the transfer was asked for, to the fact that the gentlemen to be transferred had no Civil Service certificates.

If it had, no doubt some means in consultation with your Lordships might have been found to provide for the requirements of the department in a regular way.

I have, &c.
(signed) *W. Monsell.*

The Lords Commissioners of
Her Majesty's Treasury,
&c. &c. &c.

(14,368.)

Sir, Treasury Chambers, 14 October 1873.

WITH reference to your letter of the 26th ultimo, as to the transfer of 11 persons from the Telegraph Branch of the Receiver and Accountant General's Office to the Postal Branch of that office, I am desired by the Lords Commissioners of Her Majesty's Treasury to acquaint you that they cannot agree to act as if the Post Office differed so essentially from all other branches of the Civil Service, that appointments in it could not be filled up consistently with the Order in Council of 4th June 1870, provided that the regulations of that Order were duly borne in mind, and that due forethought were taken to comply with them.

My Lords can only refer to the last paragraph but one of their letter (13,880) of the 26th ultimo.

In the meantime, as regards Clause VIII. of the Order in Council of 4th June 1870, my Lords have to observe that the power reserved to them under it is meant to be exercised prospectively, and only in exceptional and single cases (*i.e.*, in regard to persons, not whole classes), in supplement of the preceding clause of the same Order, and not in such a manner as to defeat or evade them.

I am, &c.
(signed) *Charles W. Stronge,*
pro Secretary.

The Postmaster General.

— No. 17.—

(19,554.)

Sir, Treasury Chambers, 26 December 1873.

18,620.
19,554, and reply.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to enclose for your information copies of further correspondence, in continuation of that forwarded in the letter (18,165) from this Board on the 11th instant, relative to the admission of persons into the service of the Post Office without Civil Service certificates.

I am, &c.
(signed) *R. R. W. Lingen.*

The Comptroller and Auditor General.

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VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

My Lords, General Post Office, 3 December 1873.

I HAVE the honour to acknowledge the receipt of your Lordships' letter of the 26th September on the subject of the employment by the Post Office of persons without Civil Service certificates.

I will, as your Lordships suggest, enter into direct communication with the Civil Service Commissioners with a view to preparing a complete plan for the regulation of the Post Office according to the requirements of the Order in Council. But, in the first place, I must advert to the question of auxiliary letter carriers.

From your Lordships' remarks I infer that you are under the impression that the number of persons employed as auxiliary letter carriers is small, and that consequently it is not advisable to make an exceptional rule in their favour. This is not so. In London and the provinces there are between 700 and 800 auxiliary letter carriers. Their wages vary from 6 *s.* to 16 *s.* a week. They are mostly men advanced in life, and they are required to have some trade or other means of livelihood, so that it shall not be in their power to say that with such wages they cannot live. Many of them are small shopkeepers. As a rule, these men would not consent to undergo any sort of examination, and if it be decided that an examination is indispensable, it may safely be assumed that we shall have to pay them all round one shilling a week more at the least. But even if it were not so, if no additional cost were involved, I should strongly urge the impolicy of auxiliary letter carriers being required to obtain Civil Service certificates, which always give a character of permanency to an appointment. Now this is just what it is desirable to avoid in the case of the auxiliary letter carriers. They now hold no appointment, but are simply servants hired at weekly wages as they are wanted, and got rid of if they do not give satisfaction.

Besides, there is already great difficulty in getting suitable men to take these places, and to increase the difficulty might seriously hamper the service.

If, upon further consideration, your Lordships should decide that the Order in Council cannot be departed from, I should advise, instead of introducing an inconvenient and costly plan, which would have the effect of converting a large body of temporary servants into a permanent body, that an exception to the general rule should be made by obtaining an amendment of the Order in Council.

I have, &c.
(signed) *Lyon Playfair.*

The Right Honourable
TheLords Commissioners of Her Majesty's Treasury.

(19,554.)

My Lords, General Post Office, 13 December 1873.

I HAVE the honour to acknowledge the receipt of your Lordship's letter of the 11th instant, urging me to lose no time in settling the terms upon which candidates are to be admitted to the several branches of the Post Office; together with copies of the correspondence which has passed between your Lordships and the Comptroller and Auditor General on the subject.

While fully appreciating the importance of an early settlement of the question, I cannot admit that the letter to the Comptroller and Auditor General, assuming the enclosures in that letter to have been only those that are quoted, correctly denotes, as it professes to do, the point at which the question stands.

As stated to your Lordships, in my letter of the 3rd instant, before placing myself in communication with the Civil Service Commissioners, with a view to the preparation of a general scheme, I am awaiting your Lordships' decision upon the question of auxiliaries. The auxiliaries form a large body; and, until I know that your Lordships acquiesce in their exclusion, it is impossible that any general scheme can be prepared.

Upon this question of auxiliaries, therefore, I shall be glad if your Lordships can make it convenient to let me have a decision soon; and meanwhile, by way of correction, the Comptroller and Auditor General can, perhaps, be furnished with a copy of this letter.

I have, &c.
(signed) *Lyon Playfair.*

The Right Honourable
The Lords Commissioners of Her Majesty's Treasury.

Sir, Treasury Chambers, 21 December 1873.

IN reply to your letters of the 2nd and 13th instant, on the subject of Civil Service Certificates for Auxiliary Letter Carriers, I am desired by the Lords Commissioners of Her Majesty's Treasury, to inform you that they attach full weight to your reasons for exempting such employés from the necessity of obtaining certificates, and that they are

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quite willing that your own proposals upon this subject should form (provisionally) part of the complete scheme regulating the terms of admission generally into the postal service which they have asked to be submitted to them for approval.

It is not, however, to this branch of your service that the Comptroller and Auditor General has been calling immediate attention. The letter from his department, of which copies were forwarded to you on 24th June (9471) and 2nd September (13,055), referred to irregular admissions and transfers in the Telegraph Department, and in that of your Receiver and Accountant General.

Copies of your letters of the 2nd and of the 13th instant, and of this reply to them, have been ordered to be transmitted to the Comptroller and Auditor General.

I am, &c.
(signed) *R. R. W. Lingen.*

The Postmaster General.

— No. 18. —

(1181.)

Exchequer and Audit Department, Somerset House,
London, W.C., 25 August 1873.

Sir,

IN your reply to Query No. 52 on the Telegraph Vote for 1871-72, dated 11th December 1872, it was stated that the detailed statements of the arrangements with the various Railway Companies and others as to payments for "Way Leaves" and "Maintenance" were then about to be submitted to the Treasury.

I am directed by the Comptroller and Auditor General to inquire whether the statements submitted have been approved, and if so, that certified copies of the same, and of the Treasury authorities, may be transmitted to this Department at your earliest convenience.

I have, &c.
(signed) *J. W. Soady.*

George Chetwynd, Esq.,
General Post Office.

-- No. 19. --

Sir,

General Post Office, 17 December 1873.

WITH reference to your letter of the 25th August last, No. 1181, asking that certified copies of certain detailed statements of the arrangements with the various Railway Companies and others as to payments for wayleave and maintenance might be transmitted to you, together with copies of the Treasury authorities for the same, I beg to inform you that some time has been required for the completion of the information which the Treasury desired to be prepared; but I have reason to believe that this information will now be forwarded to the Treasury in the course of a few days.

I have, &c.
(signed) *Geo. Chetwynd,*
Receiver and Accountant General.

H. Treherne, Esq.,
&c. &c. &c.,
Exchequer and Audit Department.

— No. 20. —

(1485.)

Exchequer and Audit Department, Somerset House,
London, W.C., 10 November 1873.

Sir,

WITH reference to Mr. Lingen's letters to the Postmaster General, of the 30th July and 16th August 1872, from which it appears that the Treasury had declined to sanction the contract with Sir Charles Wheatstone for the use of his automatic instruments, I am directed to acquaint you that the Comptroller and Auditor General observes that payments in respect of this contract continue to be charged against the Telegraph Vote. I am therefore to request that he may be informed whether any subsequent sanction has been given to this contract.

I have, &c.
(signed) *H. Treherne.*

The Secretary to the Post Office.

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REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

In the course of the Examination of the Accounts of the Revenue Services for 1872–73, 701 questions have been raised, many of which caused alterations in the Accounts, and others required the production of authorities.

The following Statement will show how far the Expenditure in respect of the Grant for the Services of the Revenue Departments has exceeded the Grants for the Year 1872–73.

It will be seen that the Net Deficit on all the Votes for these Services amounts to 242,350 *l.* 11 *s.* 5¼ *d.*

STATEMENT.

No. of Vote.	Service.	Grant.	Expenditure.	Expended.		Extra Receipts Payable to the Exchequer.	
				Less than Granted.	More than Granted.	Estimated.	Realized.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	Customs - - -	976,468 - -	986,851 11 6	- -	10,383 11 6	94,200 - -	60,598 15 4
2	Inland Revenue - -	1,644,308 - -	1,626,321 12 9½	17,986 7 2½	- -	45,000 - -	43,603 8 -½
3	Post Office - - -	2,600,814 - -	*2,650,341 9 9½	- -	40,527 9 9½	93,552 - -	99,221 1 7½
4	Post Office Packet Service.	1,134,632 - -	1,139,101 19 8	- -	4,469 19 8	170,193 - -	184,153 2 8
5	Post Office Telegraph Service.	669,990 - -	*874,945 17 8¼	- -	204,955 17 8¼	- Nil -	11,854 18 5
	Total - - - £.	7,035 212 - -	7,277,562 11 5¼	17,986 7 2½	260,336 18 7¾	402,945 - -	399,430 6 1¼
			Net Deficit - - £.	242,350 11 5¼		Less than Estimated £.	3,508 13 10¾

* These amounts are not admitted as correct, as will be seen by the Reports on the Accounts.

Wm. Dunbar,
Comptroller General of the Receipt and Issue of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Exchequer and Audit Department,
15 January 1874.

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1874-75.

ESTIMATES,

REVENUE DEPARTMENTS.

POST OFFICE.

SUB-HEAD (C.)

Referred to in the Post Office Estimate for the Year ending 31st March 1875, page 522.

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POST OFFICE. - - - - - - - -

Sub-Head (C.) - - - - - - - - -

PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, - - -

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Aberdare - - - -	90	7	77	–	–	6	320	- -	60	–	43	–
Abergavenny - - - -	100	9	68	–	–	10	356	- -	50	–	23	–
Aberystwith - - - -	100	13	130	–	–	8	317	- -	65	–	37	–
Abingdon - - - -	100	12	96	–	–	9	370	- -	60	–	25	–
Accrington - - - -	112	5	55	1	51	7	334	- -	27	–	44	–
Acklington - - - -	50	6	66	–	–	4	272	- -	10	–	11	–
Alford - - - - -	70	6	30	–	–	10	374	- -	30	–	16	–
Alfreton - - - -	100	13	77	–	–	7	351	- -	40	–	25	–
Alnwick - - - - -	100	17	126	–	–	14	700	- -	60	–	27	–
Alresford - - - -	60	11	86	–	–	6	252	- -	30	–	14	–
Alton - - - - -	80	10	43	–	–	6	320	- -	15	–	19	–
Altrincham - - - -	150	5	29	1	70	15	536	- -	40	–	30	–
Amersham - - - -	70	8	111	–	–	8	357	- -	25	–	13	–
Ampthill - - - -	50	6	39	–	–	6	252	- -	20	–	9	–
Andover - - - - -	103	14	82	–	–	12	459	- -	30	–	19	–
Arundel - - - - -	90	7	34	–	–	6	299	- -	30	–	20	–
Ashbourne - - - -	70	19	98	–	–	10	538	- -	25	–	22	–
Ashby-de-la-Zouch - - -	90	9	51	–	–	8	343	- -	45	–	22	–
Ashford - - - - -	207	48	524	1	51	21	1,401	- -	66	–	40	–
Ashton-under-Lyne - - -	173	2	15	3	136	12	528	- -	–	–	12	–
Atherstone - - -	90	10	88	–	–	9	355	- -	65	–	21	–
Attleborough - - - -	70	11	84	–	–	6	334	- -	40	–	14	–
Axminster - - - -	60	9	66	–	–	4	173	- -	15	–	17	–
Aylesbury - - - -	105	7	68	–	–	10	486	- -	65	–	22	–
Bakewell - - - - -	60	7	29	–	–	7	278	- -	20	–	9	–
Baldock - - - - -	50	4	48	–	–	5	178	- -	12	–	7	–
Banbury - - - - -	150	23	180	–	–	14	768	- -	80	–	49	–
Bangor - - - - -	202	36	420	2	133	25	1,057	- -	–	–	80	–
Barking - - - - -	70	–	–	..	–	3	140	- -	25	–	5	–
Barnet - - - - -	125	10	173	–	–	21	800	- -	40	–	32	–
Barnsley - - - - -	205	23	186	5	255	14	686	- -	–	–	23	–
Barnstaple - - - -	177	23	220	1	50	15	749	- -	70	–	21	–
Barrow-in-Furness - - -	158	3	14	4	212	7	272	- -	–	–	11	–
Carried forward - - -	3,487	393	3,413	18	958	325	14,955	- -	1,160	–	782	–

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POST OFFICE.

Sub-Head (C.)

FOR THE YEAR ENDING 31 MARCH 1875.

Rates and Taxes including Water and Fire Insurance.	Fuel and Light.	Stationery and Printing.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1874–75.
£.	£.	£.	£.	£.
–	–	–	–	590
–	–	–	–	597
–	–	–	–	649
–	–	–	–	651
–	–	–	26	649
–	–	–	–	409
–	–	–	–	520
–	–	–	–	593
–	–	–	–	1,013
–	–	–	–	442
–	–	–	–	477
–	–	–	–	855
–	–	–	–	576
–	–	–	–	370
–	–	–	–	693
–	–	–	–	473
–	–	–	–	753
–	–	–	–	551
–	–	–	70	2,359
–	–	–	60	924
–	–	–	–	619
–	–	–	–	542
–	–	–	–	331
–	–	–	–	746
–	–	–	–	396
–	–	–	–	295
–	–	–	55	1,282
–	–	–	46	1,938
–	–	–	–	240
–	–	–	–	1,170
–	–	–	130	1,485
–	–	–	46	1,333
–	–	–	50	717
–	–	–	483	25,238

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.

[*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]

Town.	Force.	Minimum.	Annual Increment.	Maximum.
Aberdare	3 Letter Carriers	14 *s.* per week	1 *s.*	18 *s.*
	1 Allowance	–	–	18 *s.* per week.
	2 Auxiliaries	–	–	7 *s.* per week.
	1 Rural Post Messenger	–	–	42 *l.* per annum.
	Weekly Allowances to Sub-Postmasters and others for Delivery, 44 *l.* per annum.			
	Extra Allowances	–	–	3 *s.* per week.
	2 Allowances for Station Service	–	–	1 *s.* 6 *d.* per week.
Abingdon	1 Letter Carrier	14 *s.* per week	6 *d.*	16 *s.*
	1 Auxiliary	–	–	7 *s.* 6 *d.* per week.
	7 Rural Post Messengers	–	–	252 *l.* per annum.
	Allowance for Station Service, &c.	–	–	11 *s.* 3 *d.* per week.
	Extra Allowances	–	–	4 *s.* per week.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 18 *l.* per annum.			
Accrington	1 Sorting Clerk	18 *s.* per week	1 *s.* 6 *d.*	25 *s.* 6 *d.*
	2 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
	1 Auxiliary	–	–	10 *s.* per week.
	1 Ditto	–	–	8 *s.* per week.
	3 Rural Post Messengers	–	–	122 *l.* per annum.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 60 *l.* per annum.			
	Extra Allowances	–	–	6 *s.* 6 *d.* per week.
Altrincham	5 Letter Carriers	14 *s.* per week	1 *s.*	18 *s.*
	6 Auxiliaries	–	–	11 *s.* per week.
	4 Rural Post Messengers	–	–	125 *l.* per annum.
	Extra Allowances	–	–	5 *s.* per week.
Ashford	1 Clerk	18 *s.* per week	1 *s.* 6 *d.*	30 *s.* per week.
	3 Letter Carriers	14 *s.* per week	1 *s.*	18 *s.*
	2 Auxiliaries	–	–	16 *s.* per week.
	16 Rural Post Messengers	–	–	638 *l.* per annum.
	Allowances for Station Service, &c.	–	–	8 *s.* 6 *d.* per week.
	Extra Allowances	–	–	10 *s.* per week.
	Weekly Allowances to Sub-Postmasters and others for Delivery, 623 *l.* per annum.			
Ashton-under-Lyne	1 Clerk	26 *s.* per week	1 *s.* 6 *d.*	35 *s.*
	1 Sorting Clerk	18 *s.* per week	1 *s.* 6 *d.*	25 *s.*
	1 Boy Clerk	–	–	5 *s.* 3 *d.* per week.
	7 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
	2 Auxiliaries	–	–	12 *s.*
	3 Rural Post Messengers	–	–	120 *l.* per annum.
	Allowance for Station Service, &c.	–	–	5 *s.* per week.
Aylesbury	2 Letter Carriers	14 *s.* per week	6 *d.*	18 *s.*
	1 Auxiliary	–	–	7 *s.* per week.
	7 Rural Messengers	–	–	294 *l.* per annum.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 78 *l.* per annum.			
	Allowance for Station Service, &c.	–	–	4 *s.* 6 *d.* per week.
Banbury	1 Clerk	18 *s.* per week	1 *s.* 6 *d.*	33 *s.*
	4 Letter Carriers	16 *s.* per week	6 *d.*	18 *s.*
	10 Rural Post Messengers	–	–	408 *l.* per annum.
	Allowance for Station Service, &c.	–	–	12 *s.* 6 *d.* per week.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 161 *l.* per annum.			
Bangor	2 Clerks	18 *s.* per week	1 *s.* 6 *d.*	30 *s.*
	3 Letter Carriers	14 *s.* per week	1 *s.*	18 *s.*
	1 Auxiliary Sorter	–	–	10 *s.* 6 *d.*
	2 Auxiliaries, each	–	–	7 *s.* per week.
	19 Rural Messengers	–	–	634 *l.* per annum.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 212 *l.* per annum.			
	Extra Allowances	–	–	4 *s.* per week.
Barking	3 Letter Carriers	14 *s.* per week	6 *d.*	18 *s.*
	Allowance for Station Service, &c.	–	–	6 *s.* per week.
Barnet	8 Letter Carriers	14 *s.* per week	6 *d.*	18 *s.*
	1 Auxiliary Letter Carrier	–	–	7 *s.* per week.
	6 Ditto	–	–	6 *s.* per week.
	6 Rural Messengers	–	–	213 *l.* per annum.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 102 *l.* per annum.			
	Extra Allowances	–	–	6 *s.*
Barnsley	1 Clerk	26 *s.* per week	1 *s.* 6 *d.*	35 *s.*
	3 Sorting Clerks	18 *s.* per week	1 *s.* 6 *d.*	25 *s.*
	5 Letter Carriers	14 *s.* per week	1 *s.*	18 *s.*
	1 Clerk	–	–	12 *s.*
	1 Auxiliary Letter Carrier	–	–	11 *s.*
	2 Auxiliary Letter Carriers	–	–	7 *s.* per week.
	6 Rural Messengers	–	–	234 *l.* per annum.
	Weekly Allowances at Sub-Offices	–	–	172 *l.* per annum.
	Extra Allowances	–	–	5 *s.* per week.
Barnstaple	1 Clerk	18 *s.* per week	1 *s.*	30 *s.*
	4 Letter Carriers	12 *s.* per week	6 *d.*	16 *s.*
	2 Auxiliaries	–	–	7 *s.*
	9 Rural Post Messengers	–	–	304 *l.* per annum.
	Weekly Allowances to Sub-Postmasters and others for Delivery, 242 *l.* per annum.			
Barrow-in-Furness	1 Clerk	26 *s.* per week	1 *s.* 6 *d.*	33 *s.*
	3 Sorting Clerks	18 *s.* per week.	1 *s.*	25 *s.*
	3 Letter Carriers	18 *s.* per week	1 *s.*	22 *s.* per week.
	3 Auxiliaries	–	–	10 *s.* per week.
	Extra Allowances	–	–	1 *s.* per week.
	1 Rural Post Messenger	–	–	48 *l.* per annum.

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued.*

POST TOWNS.	SALARIES AND WAGES.							Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.			
		No.	Amount.	No.	Amount.	No.	Amount.				
	£.		£.		£.		£.	£.	£.	£.	£.
Brought forward - -	3,487	393	3,413	18	958	325	14,955	- -	1,160	-	782	-
Basingstoke - - - - -	100	11	63	-	-	11	494	- -	50	-	29	-
Bath - - - - - -	450	65	844	21	1,613	68	3,069	- -	-	-	213	150
Batley - - - - - -	60	-	-	-	-	4	126	- -	20	-	16	-
Bawtry - - - - - -	80	14	98	-	-	7	325	- -	40	-	13	-
Beccles - - - - - -	60	6	37	-	-	4	195	- -	20	-	13	-
Beckenham - - - - -	80	6	65	-	-	12	455	- -	55	-	25	-
Bedale - - - - - -	100	27	221	-	-	16	655	- -	70	-	30	-
Bedford - - - - - -	182	20	167	2	63	14	644	- -	35	-	9	-
Belford - - - - - -	60	7	50	-	-	8	447	- -	25	-	10	-
Belper - - - - - -	90	2	7	-	-	6	221	- -	45	-	8	-
Berkeley - - - - - -	40	2	11	-	-	4	118	- -	10	-	8	-
Berkhempstead - - - -	60	1	4	-	-	3	124	- -	25	-	10	-
Berwick - - - - - -	155	8	66	1	86	11	486	- -	45	-	7	-
Beverley - - - - - -	70	12	87	-	-	7	328	- -	50	-	28	-
Bewdley - - - - - -	55	5	50	-	-	9	355	- -	25	-	11	-
Bicester - - - - - -	85	7	50	-	-	9	300	- -	20	-	14	-
Bideford - - - - - -	100	10	90	-	-	7	290	- -	40	-	27	-
Biggleswade - - - - -	80	7	69	-	-	7	279	- -	30	-	13	-
Bilston - - - - - -	110	2	13	-	-	8	293	- -	60	-	24	-
Birkenhead - - - - -	425	25	253	9	722	54	2,833	- -	-	-	109	-
Birmingham - - - - -	700	87	1,007	54	5,885	229	11,565	- -	-	-	864	348
Bishop's Stortford - - -	110	13	90	-	-	7	320	- -	40	-	20	-
Blackburn - - - - -	250	9	61	4	244	28	1,047	- -	-	-	16	-
Carried forward - -	6,989	739	6,816	109	9,571	858	39,924	- -	1,865	-	2,299	498

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued.*

Rates and Taxes, including Water and Fire Insurance.	Fuel and Light.	Stationery and Printing.	Incidental Expenses (including Allowances to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1874–75.
£.	£.	£.	£.	£.
–	–	– –	483	25,238
–	–	– –	– –	736
–	–	– –	120	6,459
–	–	– –	– –	222
–	–	– –	– –	556
–	–	– –	– –	325
–	–	– –	– –	680
–	–	– –	– –	1,076
–	–	– –	65	1,165
–	–	– –	– –	592
–	–	– –	– –	371
–	–	– –	– –	187
–	–	– –	– –	223
–	–	– –	51	896
–	–	– –	– –	563
–	–	– –	– –	496
–	–	– –	– –	469
–	–	– –	– –	547
–	–	– –	– –	471
–	–	– –	– –	500
–	–	– –	120	4,462
–	–	– –	140	20,059
–	–	– –	– –	580
–	–	– –	96	1,714
–	–	– –	1,075	69,037

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.

[*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]

Town.	Force.	Minimum.	Annual Increment.	Maximum.
Bath	1 First Clerk	140 *l.* a year	6 *l.*	180 *l.*
	3 Clerks	100 *l.* a year	4 *l.*	120 *l.*
	6 Sorting Clerks	27 *s.* per week	1 *s.* 6 *d.*	35 *s.*
	10 Sorting Clerks	20 *s.* per week	1 *s.*	25 *s.*
	1 Inspector of Letter Carriers	22 *s.* per week	1 *s.*	26 *s.*
	21 Letter Carriers, &c.	16 *s.* per week	6 *d.*	20 *s.*
	1 Auxiliary	–	–	12 *s.*
	2 Auxiliaries	–	–	10 *s.* 6 *d.*
	11 Ditto	–	–	7 *s.* per week.
	Extra Allowances	–	–	4 *s.* per week.
	32 Rural Messengers	–	–	1,190 *l.* per annum.
	Medical Officer, 8 *s.* 6 *d.* a man, estimated at	–	–	26 *l.*
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c			489 *l.* per annum.
Batley	2 Letter Carriers	16 *s.* per week	1 *s.*	18 *s.*
	2 Auxiliaries	–	–	7 *s.*
	Extra Allowances	–	–	1 *s.* 6 *d.* per week.
Beckenham	3 Letter Carriers	14 *s.* per week.	1 *s.*	16 *s.*
	1 Auxiliary	–	–	1 *l.* 10 *s.*
	1 Ditto	–	–	8 *s.* per week.
	3 Auxiliaries	–	–	6 *s.* per week.
	Extra Allowances	–	–	3 *s.* 6 *d.* per week.
	4 Rural Post Messengers	–	–	135 *l.*
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c.,			52 *l.* per annum.
Bedford	2 Clerks	18 *s.* per week	1 *s.*	33 *s.*
	6 Letter Carriers	14 *s.* per week	6 *d.*	18 *s.*
	1 Auxiliary	–	–	7 *s.* per week.
	7 Rural Post Messengers	–	–	211 *l.* per annum.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c ,			112 *l.* per annum.
Berwick	1 Clerk	20 *s.* per week	1 *s.*	33 *s.*
	2 Letter Carriers	16 *s.* per week	6 *d.*	18 *s.*
	2 Auxiliaries	–	–	14 *s.* per week.
	1 Ditto	–	–	10 *s.*
	Extra Allowances	–	–	6 *s.* per week.
	6 Rural Messengers	–	–	245 *l.* per annum.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c.,			37 *l.* per annum.
Beverley	3 Letter Carriers	12 *s.* a week	6 *d.*	16 *s.*
	4 Rural Messengers	–	–	174 *l.* per annum.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c.			10 *l.* per annum.
	Allowances for Stamping Duty, &c., Station Service	–	–	10 *s.* per week.
Bilston	6 Letter Carriers	14 *s.* per week	6 *d.*	18 *s.*
	2 Auxiliaries	–	–	8 *s.* per week.
	Extra Allowances	–	–	3 *s.* 6 *d.* per week.
Birkenhead	1 Clerk	100 *l.* a year	5 *l.*	130 *l.*
	2 Ditto	90 *l.* a year	4 *l.*	110 *l.*
	5 Sorting Clerks	20 *s.* per week	1 *s.* 6 *d.*	33 *s.*
	1 Inspector of Letter Carriers, 80 *l.* a year	–	5 *l.*	120 *l.*
	1 Assistant Inspector of Letter Carriers	25 *s.* per week	1 *s.*	32 *s.*
	33 Letter Carriers	18 *s.* per week	1 *s.*	24 *s.**
	11 Auxiliaries	–	–	11 *s.* per week.
	5 Ditto	–	–	8 *s.* per week.
	1 Ditto	–	–	6 *s.* per week.
	2 Rural Messengers	–	–	79 *l.* per annum.
	Extra Allowances	–	–	29 *s.* per week.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c.			211 *l.* per annum.
	Medical Officer, 8 *s.* 6 *d.* a man, estimated at	–	–	24 *l.* per annum.
Birmingham	1 Chief Clerk	260 *l.* a year	10 *l.*	300 *l.*
	2 Principal Clerks	210 *l.* a year	10 *l.*	250 *l.*
	2 Superintendents	160 *l.* a year	10 *l.*	205 *l.*
	10 Clerks	110 *l.* a year	5 *l.*	155 *l.*
	16 Sorting Clerks (1st section)	32 *s.*	2 *s.*	40 *s.* per week.
	22 Ditto (2nd section)	18 *s.* per week	1 *s.*	23 *s.*; thence by 1 *s.* 6 *d.* to 30 *s.* 6 *d.*
	Allowance to 1 Clerk for Superintending Duty	–	–	30 *l.* per annum.
	1 Inspector of Letter Carriers	140 *l.* a year	7 *l.* 10 *s.*	200 *l.*
	3 Assistant ditto	90 *l.* a year	5 *l.*	130 *l*
	103 Letter Carriers, &c.	18 *s.* per week	1 *s.*	23 *s.*†
	22 Suburban Letter Carriers	18 *s.* per week	1 *s.*	21 *s.*
	Smethwick S. O., 4 Letter Carriers	18 *s.* per week	1 *s.*	21 *s.*
	1 Resident Porter	–	–	18 *s.* per week.
	Extra Allowance to 21 Sorting Letter Carriers and Stamper	–	–	3 *s.* per week each.
	1 Sorter	–	–	11 *s.* per week.
	12 Auxiliaries	–	–	10 *s.* 6 *d.* per week.
	2 Auxiliary Sorters	–	–	10 *s.* p' week each.
	7 Boy Sorters	–	–	7 *s.* per week.
	28 Auxiliary Stampers	–	–	9 *s.* per week.
	2 Ditto	–	–	10 *s.* per week.
	12 Auxiliary Letter Carriers	–	–	9 *s.* per week.
	1 Ditto	–	–	7 *s.* p' week each.
	2 Office Servants	–	–	7 *s.* 6 *d.* per week.
	1 Allowance for Office Cleaning	–	–	10 *s.* per week.
	1 Inspector of Closets	–	–	1 *s.* 9 *d.* per week.
	27 Rural Messengers	–	–	1,051 *l.* per annum.
	Extra Allowances	–	–	60 *s.* per week.
	7 Sunday Allowances for Letter Carriers	–	–	1 *s.* per week each.
	1 Medical Officer, 8 *s.* 6 *d.* a man, estimated at	–	–	78 *l.* per annum.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c.,			1,092 *l.* per annum.
Blackburn	1 Clerk	27 *s.* per week	1 *s.* 6 *d.*	35 *s.*
	1 Ditto	20 *s.* per week.	1 *s.* 6 *d.*	33 *s.*
	2 Sorting Clerks	18 *s.* per week	1 *s.* 6 *d.*	24 *s.*
	9 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
	4 Auxiliary Letter Carriers	–	–	12 *s.* per week.
	1 Ditto	–	–	11 *s.*
	5 Ditto	–	–	8 *s.*
	1 Ditto	–	–	6 *s.*
	8 Rural Messengers	–	–	273 *l.* per annum.
	Extra Allowances	–	–	7 *s.*
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c.,			66 *l.* per annum.
	1 Medical Officer, 8 *s.* 6 *d.* a man, estimated at	–	–	13 *l.* per annum.

* And after 10 years' service to 26 *s.*

† And after 10 years' service to 25 *s.*

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued.*

POST TOWNS.	SALARIES AND WAGES.							Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	6,989	739	6,816	109	9,571	858	39,924	- -	1,865	-	2,299	498
Blandford - - - - -	110	33	301	1	78	13	606	- -	70	-	40	-
Bletchley Station - - -	100	3	21	2	133	5	220	- -	80	-	8	-
Blyth - - - - - -	60	-	-	-	-	5	169	- -	25	-	18	-
Bodmin - - - - - -	130	23	324	-	-	14	664	- -	60	-	42	-
Bognor - - - - - -	70	1		-		3	174	- -	35	-	18	-
Bolton - - - - - -	250	19	172	9	563	45	2,094	- -	-	-	129	-
Boston - - - - - -	200	30	179	5	373	16	1,109	- -	-	-	47	-
Bourne - - - - - -	60	6	33	-	-	7	239	- -	20	-	11	-
Bournemouth - - - - -	100	4	40	1	47	10	368	- -	103	-	52	-
Brackley - - - - - -	55	6	48	-	-	6	210	- -	15	-	8	-
Bracknell - - - - -	50	1	11	-	-	5	220	- -	15	-	11	-
Bradford-on-Avon - - -	60	-	-	-	-	5	159	- -	20	-	9	-
Bradford (Yorkshire) - -	120	20	166	19	1,539	64	3,385	- -	63	-	252	-
Braintree - - - - -	90	11	100	-	-	6	257	- -	40	-	15	-
Brandon - - - - -	100	26	301	-	-	12	426	- -	70	-	25	-
Brecon - - - - -	87	8	47	-	-	10	380	- -	40	-	21	-
Brentford - - - - -	110	2	30	-	-	7	362	- -	45	-	23	-
Brentwood - - - - -	120	18	178	-	-	13	655	- -	80	-	36	-
Bridgend - - - - -	100	17	121	-	-	12	566	- -	60	-	38	-
Bridgenorth - - - - -	95	15	9	-	-	13	568	- -	45	-	25	-
Bridgewater - - - - -	230	37	516	4	200	20	995	- -	50	-	37	-
Bridport - - - - - -	100	16	153	-	-	12	462	- -	60	-	26	-
Brierley Hill - - - - -	90	5	50	-	-	5	259	- -	50	-	23	-
Brigg - - - - - -	60	15	98	-	-	9	393	- -	30	-	23	-
Brighouse - - - - -	70	2	16	-	-	5	202	- -	30	-	21	-
Brighton - - - - -	500	17	155	17	1,492	65	2,790	- -	-	-	303	96
Carried forward - - -	10,106	1,074	9,973	167	13,996	1,245	57,856	- -	2,971	-	3,560	596

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued.*

Rates and Taxes including Water and Fire Insurance.	Fuel and Light.	Stationery, and Printing.	Incidental Expenses (including Allowances to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1874–75.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]			
					Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.					
–	–	–	1,075	69,037	Blandford	1 Clerk	20 *s.* per week	1 *s.*	30 *s.*
						1 Letter Carrier	–	–	13 *s.* per week.
						1 Auxiliary	–	–	7 *s.* per week.
						11 Rural Messengers	–	–	440 *l.* per annum.
						Extra Allowance	–	–	1 *s.* per week.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 114 *l.* per annum.			
–	–	–	25	1,230	Bletchley Station	2 Clerks	20 *s.* per week	1 *s.*	30 *s.*
						1 Letter Carrier	–	–	16 *s.* per week.
						4 Rural Messengers	–	–	133 *l.* per annum.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 16 *l.* per annum.			
–	–	–	2	564	Bognor	2 Letter Carriers	14 *s.* per week	1 *s.*	16 *s.*
						Extra Allowances	–	–	6 *s.* 6 *d.* per week.
						1 Rural Messenger	–	–	35 *l.* per annum.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 44 *l.* per annum.			
–	–	–	–	272	Bolton	1 Clerk	110 *l.* a year	5 *l.*	140 *l.*
						2 Clerks	80 *l.* a year	3 *l.*	100 *l.*
–	–	–	–	1,220		5 Sorting Clerks	20 *s.* per week	1 *s.*	25 *s.*
						15 Letter Carriers	18 *s.* per week	1 *s.*	21 *s.*
						10 Auxiliaries	–	–	12 *s.* per week.
						3 Ditto	–	–	8 *s.* per week.
–	–	–	–	302		Extra Allowances	–	–	21 *s.* per week.
						16 Rural Messengers	–	–	711 *l.* per annum.
						1 Sub-Office Letter Carrier at Farnworth	16 *s.* per week	6 *d.*	18 *s.*
–	–	–	95	3,303		Medical Officer, estimated at	–	–	21 *l.* per annum.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c. 148 *l.* per annum.			
–	–	–	80	1,988	Boston	1 Clerk	80 *l.* per year	3 *l.*	100 *l.*
						4 Sorting Clerks	20 *s.* per week	1 *s.*	30 *s.*
						5 Letter Carriers	14 *s.* per week	6 *d.*	18 *s.*
						2 Auxiliary Letter Carriers	–	–	7 *s.* per week.
						Extra Allowances	–	–	10 *s.* per week.
–	–	–	–	363		9 Rural Messengers	–	–	339 *l.* per annum.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 491 *l.* per annum.			
–	–	–	–	710	Bournemouth	1 Clerk	18 *s.* per week	1 *s.*	30 *s.*
						6 Letter Carriers	14 *s.* per week	6 *d.*	18 *s.*
						1 Auxiliary	–	–	10 *s.* per week.
						1 Ditto	–	–	7 *s.* per week.
–	–	–	–	336		Extra Allowances	–	–	11 *s.* 6 *d.* per week.
						2 Rural Messengers	–	–	60 *l.* per annum.
–	–	–	–	307	Bradford (Yorkshire)	1 First Class Clerk	130 *l.* a year	5 *l.*	180 *l.*
						4 Clerks	100 *l.* a year	4 *l.*	130 *l.*
						5 Sorting Clerks	28 *s.* per week	1 *s.*	35 *s.*
						8 Ditto, 2nd Class	20 *s.* per week	1 *s.*	27 *s.*
–	–	–	–	248		1 Inspector of Letter Carriers	25 *s.* per week	1 *s.*	30 *s.*
						1 Head Letter Carrier	20 *s.* per week	6 *d.*	24 *s.*
						29 Letter Carriers, &c.	18 *s.* per week	1 *s.*	23 *s.**
						1 Letter Carrier at fixed wages of	–	–	18 *s.* per week.
–	–	–	–	5,527		24 Auxiliaries	–	–	12 *s.* per week.
						4 Ditto	–	–	8 *s.* per week.
						4 Rural Messengers	–	–	281 *l.* per annum.
						Allowance of 3 *s.* a week to each of 13 Auxiliary Stampers.			
–	–	–	–	502		Medical Officer, 8 *s.* 6 *d.* a man, estimated at	–	–	33 *l.** per annum.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 421 *l.* per annum.			
					Brentford	4 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.* per week.
						1 Auxiliary	–	–	30 *s.* per week.
–	–	–	–	922		2 Auxiliaries	–	–	16 *s.*
						Extra Allowances	–	–	2 *s.* per week.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 5 *l.* per annum.			
–	–	–	–	575	Brentwood	2 Letter Carriers	12 *s.* per week	6 *d.*	16 *s.*
						1 Railway Messenger	–	–	15 *s.* per week.
						1 Auxiliary	–	–	7 *s.* per week.
–	–	–	–	570		9 Rural Messengers	–	–	337 *l.* per annum.
						Extra Allowances	–	–	10 *s.* per week.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 159 *l.* per annum.			
–	–	–	–	1,069	Bridgewater	4 Clerks	18 *s.* per week	1 *s.*	30 *s.*, senior clerk,
						5 Letter Carriers, &c.	14 *s.* per week	6 *d.*	18 *s.* [to 33 *s.*
						1 Letter Carrier	–	–	12 *s.*
						1 Ditto	–	–	9 *s.* per week.
–	–	–	–	885		1 Ditto	–	–	8 *s.* per week.
						1 Ditto	–	–	6 *s.* per week.
						11 Rural Messengers	–	–	401 *l.* per annum.
–	–	–	–	825		Extra Allowances	–	–	7 *s.* per week.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 267 *l.* per annum.			
					Brierley Hill	3 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
–	–	–	55	2,083		1 Auxiliary	–	–	9 *s.* per week.
						1 Rural Post Messenger	–	–	51 *l.* per annum.
						Weekly Allowances to Sub-Postmasters	–	–	52 *l.* per annum.
–	–	–	–	801	Brighouse	3 Letter Carriers	14 *s.* per week	6 *d.*	16 *s.*
						1 Auxiliary Letter Carrier	–	–	8 *s.* per week.
						Extra Allowances	–	–	1 *s.* 6 *d.* per week.
–	–	–	–	472		1 Rural Messenger	–	–	45 *l.* per annum.
						Weekly Allowances to Sub-Postmasters	–	–	17 *l.* per annum.
					Brighton	1 First Class Clerk	140 *l.* a year	6 *l.*	180 *l.*
–	–	–	–	604		‡1 Clerk	100 *l.* a year	4 *l.*	140 *l.*
						5 Second Class Clerks	90 *l.* a year	5 *l.*	120 *l.*
						9 Sorting Clerks	18 *s.* per week	1 *s.* 6 *d.*	33 *s.*
–	–	–	–	339		4 Sorters	20 *s.* per week	1 *s.*	26 *s.*
						1 Inspector of Letter Carriers	25 *s.* per week	1 *s.*	30 *s.*
						34 Letter Carriers, &c.	16 *s.* per week	1 *s.*	21 *s.*
–	–	–	178	5,514		6 Auxiliaries	–	–	7 *s.* per week.
						1 Auxiliary	–	–	6 *s.* per week.
						17 Auxiliaries	–	–	9 *s.* per week.
						Extra Allowances	–	–	19 *s.* 6 *d.* per week.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 21 *l.* per annum.			
–	–	–	1,510	100,658		Medical Officer, 8 *s.* 6 *d.* a man, estimated at	–	–	28 *l.* per annum.
						2 Rural Messengers	–	–	102 *l.* per annum.

* And after 10 years' service to 25 *s.* † And after 10 years' service to 26 *s.*
‡ On a vacancy this Clerkship will be absorbed into the Second Class.

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued.*

POST TOWNS.	SALARIES AND WAGES.							Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	10,106	1,074	9,973	167	13,996	1,245	57,856	- -	2,971	-	3,560	596
Bristol - - - - - -	625	88	1,246	40	3,788	147	6,059	- -	-	-	211	-
Briton Ferry - - - - -	45	1	3	-	-	2	88	- -	10	-	8	-
Broadway - - - - -	42	1	7	-	-	5	198	- -	-	-	3	-
Bromley - - - - - -	110	3	29	-	-	7	419	- -	50	-	30	-
Bromsgrove - - - - -	125	8	34	-	-	10	450	- -	55	-	16	-
Brough - - - - - -	60	13	104	-	-	5	267	- -	15	-	18	-
Buckingham - - - - -	85	5	41	-	-	9	328	- -	20	-	14	-
Bungay - - - - - -	70	5	25	-	-	6	255	- -	25	-	12	-
Buntingford - - - - -	55	7	55	-	-	5	216	- -	25	-	8	-
Burnley - - - - -	205	8	76	3	168	13	599	- -	-	-	18	-
Burton-on-Trent - - -	276	27	197	7	384	20	1,058	- -	-	-	90	-
Bury (Lancashire) - - -	140	9	64	4	229	17	753	- -	-	-	18	-
Bury St. Edmunds - - -	237	40	358	3	242	21	1,114	- -	-	-	16	-
Buxton - - - - - -	120	7	46	-	-	10	308	- -	75	-	54	-
Caistor - - - - - -	40	1	13	-	-	4	133	- -	15		5	-
Calne - - - - - -	70	6	40	-	-	6	254	- -	20	-	10	-
Cambourn - - - - -	70	5	36	-	-	6	207	- -	30	-	18	-
Cambridge - - - - -	420	43	386	10	724	27	1,398	- -	-	-	40	145
Camelford - - - - -	30	5	34	-	-	4	122	- -	5	-	8	-
Canterbury - - - - -	180	20	173	3	207	12	925	- -	-	-	81	65
Carried forward - - -	13,111	1,376	12,940	237	19,733	1,581	73,007	- -	3,316	-	4,238	806

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued.*

Rates and Taxes, including Water and Fire Insurance.	Fuel and Light.	Stationery and Printing.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1874–75.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]			
					Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	Bristol	1 Chief Clerk	250 *l.* a year	10 *l.*	350 *l.*
						4 First Class Clerks	150 *l.* a year	7 *l.* 10 *s.*	200 *l.*
						13 Second Class Clerks	60 *l.* a year	4 *l.*	80 *l.* †
–	–	–	1,510	100,568		1 Inspector of Letter Carriers, &c.	110 *l.* a year	7 *l.* 10 *s.*	150 *l.*
						21 Sorting Clerks	16 *s.* per week	1 *s.* 6 *d.*	35 *s.*
						Extra Allowances	–	–	51 *s.* per week.
–	–	–	–	11,929		51 Letter Carriers, &c.	16 *s.* per week	1 *s.*	23 *s.*
						4 Boy Sorters	10 *s.* per week	1 *s.*	14 *s.*
						2 Ditto	–	–	10 *s.* per week.
						12 Auxiliaries	–	–	12 *s.* per week.
						7 Ditto	–	–	10 *s.* 6 *d.* per week.
–	–	–	–	154		1 Ditto	–	–	9 *s.* per week.
						36 Ditto	–	–	7 *s.* per week.
						15 Ditto	–	–	6 *s.* per week.
						18 Rural Messengers	–	–	682 *l.* per annum.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 805 *l.* per annum.			
–	–	–	–	250		Medical Officer, 8 *s.* 6 *d.* a man, estimated at	–	–	37 *l.* per annum.
					Briton Ferry	2 Letter Carriers	14 *s.* per week	1 *s.*	18 *s.*
–	–	–	45	683	Bromley	6 Letter Carriers	14 *s.* per week	1 *s.*	16 *s.*
						1 Auxiliary Letter Carrier	–	–	7 *s.* per week.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 116 *l.* per annum.			
					Bromsgrove	1 Letter Carrier	12 *s.* per week	6 *d.*	16 *s.*
–	–	–	–	680		1 Station Messenger	–	–	15 *s.*
						1 Auxiliary	–	–	11 *s.* per week.
						Extra Allowance	–	–	11 *s.*
						7 Rural Messengers	–	–	258 *l.* per annum.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 55 *l.* per annum.			
–	–	–	–	464	Burnley	1 Clerk	27 *s.* per week	1 *s.* 6 *d.*	35 *s.*
						4 Letter Carriers	16 *s.* per week	1 *s.*	18 *s.*
						1 Sorting Clerk	18 *s.* per week	1 *s.* 6 *d.*	25 *s.*
						1 Boy Clerk	–	–	10 *s.* 6 *d.* per week.
–	–	–	–	488		2 Auxiliaries	–	–	11 *s.* per week.
						2 Ditto	–	–	8 *s.* per week.
						Extra Allowance	–	–	2 *s.* per week.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 130 *l.* per annum.			
–	–	–	–	387		5 Rural Messengers	–	–	183 *l.* per annum.
					Burton-on-Trent	1 Clerk	90 *l.* per annum	4 *l.*	110 *l.*
						5 Sorting Clerks	18 *s.* per week	1 *s.*	23 *s.*, thence by 1 *s.* 6 *d.* to 35 *s.*†
–	–	–	–	359		1 Auxiliary Clerk	–	–	18 *s.* per week.
						6 Letter Carriers, &c.	16 *s.* per week	1 *s.*	20 *s.*
						2 Auxiliaries	–	–	7 *s.* per week.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 186 *l.* per annum.			
–	–	–	65	1,126		12 Rural Messengers	–	–	530 *l.* per annum.
						Extra Allowance	–	–	4 *s.*
					Bury (Lancashire)	1 Clerk	27 *s.* per week	1 *s.* 6 *d.*	35 *s.*
						2 Sorting Clerks	18 *s.* per week	1 *s.* 6 *d.*	25 *s.* per week.
						1 Boy Clerk	–	–	10 *s.* 6 *d.* per week.
–	–	–	85	2,090		8 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.* per week.
						1 Auxiliary	–	–	12 *s.* per week.
						1 Ditto	–	–	8 *s.* per week.
						2 Ditto	–	–	7 *s.* per week.
–	–	–	60	1,264		5 Rural Messengers	–	–	200 *l.* per annum.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 116 *l.* per annum.			
						Extra Allowances	–	–	7 *s.*
					Bury St. Edmunds	1 Clerk	20 *s.* per week	1 *s.*	33 *s.*
						2 Clerks	20 *s.* per week	1 *s.*	30 *s.*
						2 Sorters	16 *s.* per week	6 *d.*	20 *s.*
–	–	–	73	2,040		3 Letter Carriers	16 *s.* per week	6 *d.*	18 *s.*
						1 Stamper	12 *s.* per week	6 *d.*	16 *s.*
						1 Auxiliary	–	–	12 *s.*
						14 Rural Messengers	–	–	524 *l.* per annum.
						Extra Allowance	–	–	3 *s.* per week.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 300 *l.* per annum.			
					Buxton	2 Letter Carriers	14 *s.* per week	1 *s.*	18 *s.*
–	–	–	–	206		1 Auxiliary	–	–	11 *s.*
						1 Ditto	–	–	9 *s.*
						4 Rural Messengers	–	–	128 *l.* per annum.
						2 Summer Auxiliaries	–	–	7 *s.* per week each.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 23 *l.* per annum.			
–	–	–	–	394		Extra Allowances	–	–	2 *s.*
					Cambridge	1 First Class Clerk	120 *l.* a year	4 *l.*	140 *l.*
						2 Second Class Clerks	90 *l.* a year	4 *l.*	110 *l.*
						3 Sorting Clerks	27 *s.* per week	1 *s.* 6 *d.*	35 *s.*
–	–	–	–	361		3 Sorting Clerks	18 *s.* per week	1 *s.*	25 *s.*
						13 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
						12 Rural Messengers	–	–	519 *l.* per annum.
						1 Auxiliary	–	–	9 *s.* per week.
–	–	–	95	3,208		1 Ditto	–	–	6 *s.* per week.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 163 *l.* per annum.			
						Medical Officer	8 *s.* 6 *d.* a head	–	14 *l.*
						Extra Allowances	–	–	24 *s.* per week.
–	–	–	–	199	Canterbury	1 Clerk	80 *l.* a year	3 *l.*	100 *l.*
						1 Ditto	18 *s.* per week	1 *s.* 6 *d.*	33 *s.*
						1 Sorting Clerk	18 *s.* per week	1 *s.* 6 *d.*	30 *s.*
						6 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
–	–	–	85	1,716		1 Auxiliary	–	–	7 *s.* 8 *d.* per week.
						5 Rural Messengers	–	–	238 *l.* per annum.
						Extra Allowances	–	–	9 *s.* 6 *d.* per week.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 363 *l.* per annum.			
–	–	–	2,018	129,169					

* Thence by 5 *l.* to 20 *l.*, with further advance by 5 *l.* to 150 *l.* for three senior men.
† Present Senior Sorting Clerk to rise to 35 *s.*

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POST OFFICE—(C.) Provincial Establishments in England and Wales, Year ending 31 March 1875—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	13,111	1,376	12,940	237	19,733	1,581	73,007	- -	3,316	-	4,238	806
Cardiff - - - - - -	400	34	311	14	1,012	33	1,722	- -	-	-	43	1
Cardigan - - - - -	70	8	55	-	-	5	190	- -	30	-	13	-
Carlisle - - - - - -	405	61	500	16	1,088	39	2,439	- -	-	-	63	-
Carmarthen - - - - -	210	45	488	2	164	23	1,110	- -	-	-	58	-
Carnarvon - - - - -	350	43	453	1	62	15	926	- -	30	-	52	-
Carnforth - - - - -	130	38	451	2	117	15	935	- -	92	-	60	-
Catterick - - - - -	30	2	12	-	-	3	111	- -	10	-	3	-
Chard - - - - - -	65	11	70	-	-	7	268	- -	30	-	15	-
Chatham - - - - -	230	6	59	2	172	10	613	- -	-	-	36	-
Chathill - - - - - -	40	7	52	-	-	3	146	- -	10	-	6	-
Chelmsford - - - - -	250	51	569	2	154	25	1,293	- -	40	-	30	-
Cheltenham - - - - -	425	18	188	12	916	44	1,913	- -	-	-	77	95
Carried forward - - -	15,716	1,700	16,148	288	23,418	1,803	84,673	- -	3,558	-	4,694	903

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POST OFFICE—(C.) Provincial Establishments in England and Wales, Year ending 31 March 1875—*continued.*

Rates and Taxes, including Water and Fire Insurance.	Fuel and Light.	Stationery and Printing.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1874–75.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]				
					Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£,	£.					
–	–	– –	2,018	129,169	Cardiff – –	1 First Class Clerk – –	140 *l.* a year –	6 *l.*	180 *l.*
						3 Second Class Clerks –	90 *l.* a year –	4 *l.*	110 *l.*
						4 Sorting Clerks – –	26 *s.* per week	1 *s.* 6 *d.*	34 *s.* per week.
–	–	– –	175	3,664		5 Ditto – – – –	18 *s.* per week	1 *s.*	25 *s.* per week.
						10 Letter Carriers and Stampers	16 *s.* per week	1 *s.*	20 *s.*
						3 Auxiliaries – – –	– – –	– –	14 *s.*
						1 Auxiliary Sorter – –	– – –	– –	10 *s.* per week.
						1 Ditto – ditto – –	– – –	– –	6 *s.* per week.
						Weekly Allowance to Sub-Postmasters and others for Delivery, &c., 310 *l.* p' ann.			
						Extra Allowances – –	– – –	– –	15 *s.* per week.
–	–	– –	– –	358		12 Rural Messengers – –	– – –	– –	476 *l.* per ann.
						Medical Officer, 8 *s.* 6 *d.* a man, estimated at –		– –	15 *l.* per annum.
					Carlisle – –	1 First Class Clerk – –	120 *l.* a year –	5 *l.*	160 *l.*
						2 Clerks – – – –	36 *s.* per week.	2 *s.*	44 *s.*
						5 Sorting Clerks – –	27 *s.* per week	1 *s.* 6 *d.*	35 *s.*
–	–	– –	90	4,586		7 Ditto, ditto – – –	18 *s.* per week	1 *s.* 6 *d.*	25 *s.*
						9 Letter Carriers – –	17 *s.* per week	1 *s.*	21 *s.*
						1 Auxiliary – – –	– – –	– –	16 *s.*
						1 Auxiliary Letter Carrier –	– – –	– –	10 *s.* per week.
						1 Ditto – – – –	– – –	– –	7 *s.* per week.
						27 Rural Messengers – –	– – –	– –	1,097 *l.* p' ann.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 832 *l.* per ann.			
–	–	– –	65	2,095		Medical Officer, 8 *s.* 6 *d.* a man, estimated at		– –	14 *l.* per annum.
					Carmarthen –	1 Clerk – – – –	20 *s.* per week	1 *s.*	33 *s.*
						1 Ditto – – – –	20 *s.* per week	1 *s.*	30 *s.*
						5 Letter Carriers – –	14 *s.* per week	1 *s.*	18 *s.*
						Extra Allowances – –	– – –	– –	6 *s.* a week.
–	–	– –	51	1,924		18 Rural Messengers – –	– – –	– –	573 *l.* per ann.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 324 *l.* p' ann.			
					Carnarvon – –	1 Clerk – – – –	20 *s.* per week	1 *s.* 6 *d.*	30 *s.*
						1 Sorter – – – –	16 *s.* per week.	1 *s.*	21 *s.*
						4 Letter Carriers – –	14 *s.* – –	1 *s.*	18 *s.* per week.
–	–	– –	16	1,801		1 Ditto, each – – –	– – –	– –	6 *s.* per week.
						9 Rural Messengers – –	– – –	– –	328 *l.* p' annum.
						Extra Allowances – –	– – –	– –	2 *s.* per week.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 382 *l.* p' ann.			
					Carnforth – –	2 Clerks – – – –	20 *s.* per week.	1 *s.*	30 *s.*
						1 Porter, &c. – – –	– – –	– –	20 *s.* per week.
–	–	– –	– –	166		1 Letter Carrier – –	– – –	– –	18 *s.* per week.
						13 Rural Messengers – –	– – –	– –	547 *l.* p' annum.
						Extra Allowances – –	– – –	– –	3 *s.* per week.
						Weekly Allowance to Sub-Postmasters, &c., for Delivery, &c., 282 *l.* p' annum.			
					Chatham – –	2 Clerks – – – –	20 *s.* per week	1 *s.*	25 *s.**
–	–	– –	– –	448		1 Sorter – – – –	17 *s.* per week	1 *s.*	21 *s.*
						8 Letter Carriers – –	16 *s.* per week	1 *s.*	20 *s.*
						1 Auxiliary – – –	– – –	– –	18 *s.*
						Extra Allowances – –	– – –	– –	5 *s.* per week.
						1 Rural Messenger – –	– – –	– –	33 *l.* p' annum.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 156 *l.* p' ann.			
–	–	– –	115	1,225	Chelmsford –	1 Clerk – – – –	27 *s.* per week	1 *s.*	35 *s.*
						1 Ditto – – – –	20 *s.* per week	1 *s.*	30 *s.*
						3 Sorters – – – –	18 *s.* per week	1 *s.*	22 *s.*
						2 Letter Carriers – –	14 *s.* per week	1 *s.*	16 *s.*
						2 Auxiliaries – – –	– – –	– –	14 *s.* per week.
						2 Ditto – – – –	– – –	– –	12 *s.* per week.
–	–	– –	– –	254		Extra Allowances – –	– – –	– –	4 *s.*
						16 Rural Messengers – –	– – –	– –	595 *l.* per ann.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 315 *l.* p' ann.			
					Cheltenham –	1 Clerk – – – –	140 *l.* a year –	6 *l.*	180 *l.*
						2 Clerks – – – –	90 *l.* a year –	4 *l.*	110 *l.*
						4 Sorting Clerks – –	26 *s.* per week	1 *s.* 6 *d.*	34 *s.* per week.
–	–	– –	61	2,397		1 Temporary Clerk – –	– – –	– –	20 *s.* per week.
						4 Sorting Clerks – –	18 *s.* per week	1 *s.*	25 *s.*
						14 Letter Carriers, Stampers, &c., 16 *s.* per week		1 *s.*	20 *s.*
						3 Letter Carriers – –	– – –	– –	14 *s.* per week.
						8 Auxiliaries – – –	– – –	– –	7 *s.* per week.
						6 Allowances – – –	– – –	– –	5 *s.* per week.
–	–	– –	100	3,714		19 Rural Messengers – –	– – –	– –	769 *l.* per ann.
						Extra Allowances – –	– – –	– –	13 *s.* 6 *d.* p'week.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 72 *l.* p' ann.			
						Ditto to Stampers, in lieu of uniform (two, at 2 *s.* a week each).			
						Ditto to Auxiliary Letter Carrier (one at 3 *s.* a week).			
						1 Medical Officer, at 8 *s.* 6 *d.* a man, estimated at 36 *l.* a year.			
–	–	– –	2,691	151,801		* Thence by 1 *s.* 6 *d.* to 33 *s.*			

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£	£.	£.	£.	£.	£.
Brought forward - -	15,716	1,700	16,148	288	23,418	1,803	84,673	- -	3,558	-	4,694	903
Chepstow - - - -	80	10	67	-	-	10	424	- -	40	-	18	-
Chertsey - - - -	90	5	42	-	-	9	321	- -	30	-	15	-
Chester - - - -	430	30	294	16	1,041	34	1,662	- -	-	-	38	-
Chester-le-Street - - -	50	4	26	-	-	7	268	- -	25	-	14	-
Chesterfield - - - -	250	34	210	5	357	15	1,257	- -	-	-	39	-
Chichester - - - -	185	18	118	1	78	16	686	- -	108	-	8	-
Chigwell Road - - -	50	3	27	-	-	10	286	- -	-	-	4	-
Chippenham - - - -	150	25	270	2	143	23	969	- -	-	-	25	-
Chipping Norton - - -	60	4	38	-	-	6	228	- -	30	-	15	-
Chipping Sodbury - - -	45	3	26	-	-	5	195	- -	10	-	8	-
Chislehurst - - - -	70	7	92	-	-	10	481	- -	25	-	26	-
Chorley - - - - -	90	13	86	-	-	9	358	- -	45	-	25	-
Christchurch - - - -	45	3	13	-	-	5	209	- -	-	-	15	-
Chumleigh - - - -	40	7	106	-	-	8	380	- -	10	-	9	-
Cirencester - - - -	120	10	59	1	84	12	512	- -	40	-	26	-
Clevedon - - - - -	90	3	35	-	-	6	267	- -	40	-	24	-
Clitheroe - - - - -	75	8	47	-	-	6	212	- -	20	-	15	-
Cobham - - - - -	50	2	9	-	-	4	176	- -	20	-	6	-
Cockermouth - - - -	65	5	36	-	-	8	345	- -	40	-	15	-
Colchester - - - -	281	52	560	5	358	24	1,231	- -	-	-	101	70
Coleford - - - -	60	6	32	-	-	7	229	- -	20	-	13	-
Carried forward - - -	18,092	1,932	18,341	318	25,479	2,037	95,369	- -	4,061	-	5,153	973

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POST OFFICE—(C.) Provincial Establishments in England and Wales, Year ending 31 March 1875—*continued.*

Rates and Taxes, including Water and Fire Insurance.	Fuel and Light.	Stationery and Printing.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1874–75.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]				
					Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£	£.	£.	£.					
-	-	- -	2,691	151,801	Chepstow - -	1 Letter Carrier - -	12 *s.* a week -	6 *d.*	16 *s.*
						1 Ditto - - - -	- - -	- -	14 *s.* per week.
-	-	- -	- -	629		1 Ditto - - - -	- - -	- -	7 *s.* per week.
						Extra Allowance - -	- - -	- -	3 *s.* 6 *d.* per wk.
						7 Rural Messengers - -	- - -	- -	587 *l.* per ann.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 31 *l.*			
-	-	- -	- -	478	Chester - -	1 Clerk - - - -	140 *l.* a year -	6 *l.*	180 *l.*
						4 Clerks - - - -	90 *l.* a year -	4 *l.*	110 *l.*
-	-	- -	219	3,684		8 Sorting Clerks - -	16 *s.* per week-	1 *s.* 6 *d.*	33 *s.*
						2 Temporary Clerks, at 10 *s.* each.			
						13 Letter Carriers, &c. -	16 *s.* per week	1 *s.*	21 *s.* per week.
-	-	- -	- -	383	Chester-le-Street	19 Rural Messengers - -	- - -	- -	710 *l.* per ann.
						2 Auxiliary Letter Carriers -	- - -	- -	9 *s.* per week.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c.			195 *l.* p' ann.
						Medical Officer, 8 *s.* 6 *d.* a man, estimated at -		- -	17 *l.* per ann.
-	-	- -	100	2,213		Extra Allowances - -	- - -	- -	10 *s.* per week.
					Chesterfield -	1 Clerk - - - -	90 *l.* a year	4 *l.*	110 *l.*
						4 Clerks - - - -	18 *s.* per week	1 *s.* 6 *d.*	33 *s.*
-	-	- -	60	1,243		5 Letter Carriers - -	16 *s.* per week	1 *s.*	20 *s.*
						2 Auxiliary Letter Carriers -	- - -	- -	7 *s.*
						Extra Allowances - -	- - -	- -	4 *s.* per week.
-	-	- -	- -	367		8 Rural Messengers - -	- - -	- -	390 *l.* per ann.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 576 *l.* p' ann.			
					Chichester -	1 Clerk - - - -	20 *s.* per week	1 *s.*	30 *s.*
-	-	- -	50	1,607		3 Letter Carriers -	14 *s.* per week	6 *d.*	16 *s.*
						1 Auxiliary Letter Carrier -	- - -	- -	14 *s.* 6 *d.* p' wk.
						1 Ditto ditto - -	- - -	- -	7 *s.* per week.
						11 Rural Messengers - -	- - -	- -	407 *l.* per ann.
-	-	- -	- -	371		Extra Allowances - -	- - -	- -	1 *s.* 6 *d.*
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 91 *l.* p' ann.			
					Chigwell Road -	3 Letter Carriers - -	14 *s.* per week	6 *d.*	18 *s.*
-	-	- -	- -	284		1 Ditto (Chigwell Row) -	14 *s.* per week	6 *d.*	18 *s.*
						1 Letter Carrier - -	- - -	- -	14 *s.* per week.
						1 Auxiliary - - -	- - -	- -	8 *s.* p' week.
-	-	- -	- -	694		4 Ditto - - - -	- - -	- -	6 *s.* p' week.
					Chippenham -	2 Clerks - - - -	20 *s.* per week	1 *s.*	33 *s.*
						2 Stampers, &c. - -	16 *s.* per week	6 *d.*	20 *s.*
-	-	- -	- -	604		2 Letter Carriers - -	12 *s.* per week	6 *d.*	16 *s.*
						2 Auxiliaries - - -	- - -	- -	10 *s.* 6 *d.* per wk.
						1 Ditto - - - -	- - -	- -	10 *s.* per week.
-	-	- -	- -	282		1 Ditto - - - -	- - -	- -	13 *s.* per week.
						1 Ditto - - - -	- - -	- -	7 *s.* per week.
						Extra Allowances - -	- - -	- -	1 *s.* per week.
						14 Rural Messengers - -	- - -	- -	523 *l.* per ann.
-	-	- -	- -	545		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 125 *l.* p' ann.			
					Chorley - -	2 Letter Carriers - -	14 *s.* per week	6 *d.*	18 *s.*
						1 Auxiliary - - -	- - -	- -	7 *s.* per week.
-	-	-	31	872		Extra Allowance - -	- - -	- -	1 *s.* per week.
						6 Rural Messengers - -	- - -	- -	224 *l.* per ann.
						Weekly Allowances to Sub-Postmasters for Delivery, &c., 37 *l.* per ann.			
					Cirencester -	1 Clerk - - - -	20 *s.* per week	1 *s.*	33 *s.*
-	-	- -	- -	456		3 Letter Carriers - -	14 *s.* per week	1 *s.*	18 *s.*
						1 Auxiliary - - -	- - -	- -	7 *s.* per week.
-	-	- -	- -	369		8 Rural Post Letter Carriers	- - -	- -	328 *l.* per ann.
						Extra Allowances - -	- - -	- -	1 *s.* per week.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 37 *l.* p' ann.			
					Clitheroe - -	1 Letter Carrier - -	14 *s.* per week	6 *d.*	18 *s.*
-	-	- -	- -	261		1 Auxiliary - - -	- - -	- -	12 *s.* per week.
						1 Ditto - - - -	- - -	- -	8 *s.* per week.
-	-	- -	- -	501		3 Rural Messengers - -	- - -	- -	113 *l.* per ann.
						Extra Allowances - -	- - -	- -	1 *s.*
					Colchester - -	1 Clerk - - - -	100 *l.* a year -	5 *l.*	130 *l.*
-	-	- -	45	2,646		4 Clerks - - - -	20 *s.* per week	1 *s.* 6 *d.*	30 *s.*
						2 Sorters - - - -	16 *s.* per week.	1 *s.*	20 *s.*
						5 Letter Carriers - -	14 *s.* per week	1 *s.*	18 *s.*
						2 Bag Collectors - -	14 *s.* per week	1 *s.*	18 *s.*
-	-	- -	- -	354		1 Auxiliary - - -	- - -	- -	7 *s.*
						Extra Allowances, &c. - -	- - -	- -	9 *s.* per week.
						14 Rural Post Letter Carriers	- - -	- -	454 *l.* per ann.
-	-	- -	3,196	170,664		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 371 *l.* p' ann.			

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued*.

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks, and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - -	18,092	1,952	18,341	358	25,479	2,0 3	95,369	- -	4,061.	-	5,153	973
Colne - - - - -	70	3	16	-	-	4	154	- -	15	-	11	-
Congleton - - - -	80	4	39	-	-	7	306	- -	60	-	23	-
Conway - - - - -	85	22	355	-	-	15	703	- -	50	-	94	-
Corwen - - - - -	80	15	130	-	-	5	245	- -	50	-	18	-
Coventry - - - - -	250	16	155	6	409	22	1,030	-	-	-	57	-
Cowbridge - - - -	50	5	32	-	-	6	250	- -	25	-	10	-
Cowes - - - - -	130	3	38	-	-	4	159	- -	60	-	32	-
Crawley - - - - -	76	12	89	-	-	8	453	- -	30	-	20	-
Crediton - - - -	100	20	241	-	-	13	659	- -	35	-	22	-
Crewe - - - - -	120	7	64	6	461	11	452	- -	-	-	29	-
Crewkerne - - - -	70	7	83	-	-	5	146	- -	25	-	14	-
Crickhowell - - - -	50	4	13	-	-	6	181	- -	10	-	7	-
Cricklade - - - -	30	4	21	-	-	3	98	- -	-	-	5	-
Croydon - - - - -	343	18	181	10	539	45	2,145	- -	-	-	58	140
Cullompton - - - -	70	9	103	-	-	10	344	- -	20	-	13	-
Darlington - - - -	417	64	660	11	910	34	2,106	- -	-	-	112	-
Carried forward - - -	20,113	2,165	20,561	351	27,798	2,235	104,800	- -	4,441	-	5,678	1,113

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued.*

Rates and Taxes, including Water and Fire Insurance.	Fuel and Light.	Stationery and Printing.	Incidental Expenses (including Allowance to Postmaster for Office Expenses.	Total Amount required for each Establishment for 1874–75.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]			
					Town.	Force	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.					
–	–	–	3,196	170,664	Colne	1 Letter Carrier	14 *s.* per week	1 *s.*	18 *s.*
						1 Auxiliary	–	–	11 *s.*
						1 Ditto	–	–	7 *s.* 6 *d.*
–	–	–	–	266		1 Rural Post Messenger	–	–	34 *l.*
						Extra Allowances	–	–	1 *s.* per week.
						Sub-Office Allowances	–	–	31 *l.*
–	–	–	–	508	Congleton	2 Letter Carriers	12 *s.* per week	6 *d.*	16 *s.*
						5 Rural Post Messengers	–	–	199 *l.*
						Extra Allowances	–	–	2 *s.* 6 *d.*
						Sub-Office Allowances	–	–	17 *l.*
–	–	–	–	1,287	Conway	2 Sub-Office Letter Carriers	14 *s.* per week	1 *s.*	18 *s.*
						1 Auxiliary	–	–	11 *s.*
						1 Ditto	–	–	10 *s.*
–	–	–	–	523		Extra Allowances from 1 June to 31 October	–	–	3 *s.* per week.
						11 Rural Messengers	–	–	420 *l.* per ann.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 229 *l.* p' ann.			
–	–	–	80	1,981	Coventry	1 Clerk	100 *l.* a year	5 *l.*	140 *l.*
						1 Ditto	80 *l.* a year	3 *l.*	100 *l.*
–	–	–	–	367		*4 Clerks	18 *s.* per week	1 *s.*	33 *s.*
						7 Letter Carriers	16 *s.* per week	6 *d.*	20 *s.*
						1 Auxiliary	–	–	9 *s.* per week.
						1 Ditto	–	–	7 *s.* per week.
						3 Letter Carriers	–	–	14 *s.* per week.
–	–	–	–	419		10 Rural Post Letter Carriers	–	–	417 *l.* per ann.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 108 *l.* p' ann.			
						Extra Allowances	–	–	6 *s.* per week.
–	–	–	–	668	Crewe	1 Clerk	100 *l.* a year	4 *l.*	120 *l.*
						1 Ditto	20 *s.* per week	1 *s.* 6 *d.*	33 *s.*
						4 Sorting Clerks	18 *s.* per week	1 *s.* 6 *d.*	30 *s.*†
						1 Stamper	16 *s.* per week	6 *d.*	20 *s.*
						3 Letter Carriers	14 *s.* per week	6 *d.*	18 *s.*
–	–	–	–	1,057		1 Auxiliary	–	–	10 *s.* per week.
						1 Ditto	–	–	8 *s.* per week.
						Extra Allowances	–	–	1 *s.* per week.
						5 Rural Post Letter Carriers	–	–	184 *l.* per annum.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 37*l.* p' ann.			
–	–	–	20	1,146		Allowance for Cleaning Office	–	–	4 *s.* per week.
–	–	–	–	338	Croydon	1 Clerk	100 *l.* a year	5 *l.*	140 *l.*
						4 Sorting Clerks	26 *s.* per week	1 *s.* 6 *d.*	33 *s.*‡
						4 Sorting Clerks, Lower Sec.	18 *s.* per week	1 *s.*	25 *s.*
						1 Inspector of Letter Carriers	20 *s.* per week	1 *s.*	25 *s.*
						21 Letter Carriers	18 *s.* per week	6 *d.*	20 *s.*
						2 Letter Carriers, &c.	18 *s.* per week	6 *d.*	20 *s.*
–	–	–	–	261		2 Stampers	18 *s.* per week	1 *s.*	22 *s.*§
						Extra Allowances	–	–	6 *s.* per week.
						1 Auxiliary	–	–	14 *s.* per week.
						5 Ditto	–	–	7 *s.* per week.
						2 Railway Messengers	–	–	12 *s.*
						3 Ditto - ditto	–	–	10 *s.* per week.
–	–	–	–	154		8 Rural Messengers	–	–	312 *l.* per ann.
						1 Medical Officer	–	–	Estimated 21 *l.*
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 218 *l.* p' ann.			
–	–	–	84	3,490	Darlington	1 Clerk	140 *l.* a year	6 *l.*	180 *l.*
						2 Clerks	100 *l.* a year	5 *l.*	130 *l.*
						4 Sorting Clerks, 1st Section	27 *s.* per week	1 *s.* 6 *d.*	35 *s.*
						4 Sorting Clerks, 2nd ditto	20 *s.* per week	1 *s.*	25 *s.*
–	–	–	–	550		10 Letter Carriers	18 *s.* per week	1 *s.*	22 *s.*
						1 Auxiliary Letter Carrier	–	–	12 *s.* per week.
						2 Ditto - ditto	–	–	14 *s.* per week.
						1 Ditto - ditto	–	–	11 *s.* per week.
						1 Auxiliary	–	–	8 *s.*
						Extra Allowances	–	–	5 *s.* 6 *d.* p'week.
–	–	–	114	4,319		19 Rural Post Letter Carriers	–	–	872 *l.* per ann.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 561 *l.* p' ann.			
–	–	–	3,494	187,998					

* Half wages of 1 Clerk to be charged to Telegraph.

† One rising to 33 *s.*

‡ 20 *l.* a year of 1 of these Clerks t Telegraph Account.

§ 2 *s.* a week of the Stampers' wages to Telegraph Account.

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POST OFFICE--(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officer.		Sorters, Stampers, Messengers, Letter Carriers Rural Post Letter Carriers, &c.		Incidental Salaries and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£		£.	£.	£.	£.	£.	£.	£.	£.
Brought forward - -	20,113	2,165	20,561	351	27,798	2,235	104,800	- -	4,441	-	5,678	1,113
Dartford - - - - - -	130	14	94	-	-	9	533	- -	65	-	29	-
Dartmouth - - - - - -	80	3	23	-	-	3	159	- -	35	-	17	-
Darwen - - - - - -	80	-	-	-	-	5	159	- -	25	-	20	-
Daventry - - - - - -	60	9	73	-	-	6	261	- -	30	-	11	-
Dawlish - - - - - -	70	1	3	-	-	3	124	- -	35	-	18	-
Deal - - - - - -	130	4	38	-	-	6	224	- -	70	-	37	-
Derby - - - - - -	350	75	495	32	2,033	39	2,626	- -	-	-	244	-
Dereham - - - - - -	100	27	231	-	-	18	735	- -	60	-	23	-
Devizes - - - - - -	110	14	120	-	-	9	352	- -	65	-	31	-
Devonport - - - - - -	320	13	143	7	385	20	822	- -	-	-	29	111
Dewsbury - - - - - -	110	7	59	1	100	20	759	- -	-	-	70	-
Diss - - - - - -	60	5	34	-	-	4	203	- -	20	-	12	-
Doncaster - - - - - -	196	24	162	5	320	16	954	- -	-	-	24	50
Dorchester (Dorset) - - -	185	32	232	1	55	20	839	- -	70	-	49	-
Dorking - - - - - -	140	13	146	1	56	11	614	- -	70	-	14	-
Dover - - - - - -	300	10	112	6	489	13	640	- -	18	-	37	10
Carried forward - - -	22,534	2,416	22,526	404	31,236	2,437	114,804	- -	5,004	-	6,343	1,314

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued.*

Rates and Taxes, including Water and Fire Insurance.	Fuel and Light.	Stationery and Printing.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1874–75.
£.	£.	£.	£.	£.
–	–	– –	3,494	187,998
–	–	– –	–	851
–	–	– –	– –	314
–	–	– –	– –	284
–	–	– –	– –	435
–	–	– –	– –	250
–	–	– –	– –	499
–	–	– –	245	5,993
–	–	– –	– –	1,149
–	–	– –	– –	678
–	–	– –	50	1,860
–	–	– –	– –	1,098
–	–	– –	– –	329
–	–	– –	83	1,769
–	–	– –	60	1,490
–	–	– –	55	1,095
–	–	– –	50	1,656
–	–	– –	3,987	207,748

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.

[*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]

Towns.	Force.	Minimum.	Annual Increment.	Maximum.
Dartford	3 Letter Carriers	14 *s.*	6 *d.*	16 *s.*
	1 Auxiliary	–	–	7 *s.* 6 *d.*
	Extra Allowances	–	–	5 *s.* 6 *d.*
	5 Rural Post Messengers	–	–	225 *l.*
	Weekly Allowances to Sub-Postmasters	–	–	154 *l.*
Darwen	2 Letter Carriers	14 *s.*	6 *d.*	18 *s.* per week.
	2 Auxiliary ditto	–	–	8 *s.* per week.
	Extra Allowances	–	–	1 *s.* 6 *d.* p' week
	1 Rural Post Letter Carrier	–	–	27 *l.* per annum.
Derby	1 Clerk	140 *l.* a year	6 *l.*	180 *l.*
	5 Clerks	100 *l.* a year	5 *l.*	130 *l.*
	7 Sorting Clerks, 1st Section	27 *s.* 6 *d.* p'week	1 *s.* 6 *d.*	35 *s.*
	13 Sorting Clerks, 2nd ditto	18 *s.* per week	1 *s.* 6 *d.*	25 *s.* 6 *d.*
	5 Provincial Sorting Clerks	18 *s.*	1 *s.* 6 *d.*	25 *s.**
	1 Inspector of Letter Carriers	25 *s.* per week	1 *s.*	30 *s.*
	4 Stampers	17 *s.* per week	1 *s.*	21 *s.*
	13 Letter Carriers, &c.	17 *s.* per week	1 *s.*	21 *s.*
	10 Porters	–	–	8 *s.* per week.
	Extra Allowances	(7 at 2 *s.*) (9 at 3 *s.*)	–	41 *s.* per week.
	11 Rural Post Letter Carriers	–	–	440 *l.* per ann.
	Medical Officer, 8 *s.* 6 *d.* a man, estimated at	–	–	29 *l.* per ann.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 924 *l.* p' ann.			
Devonport	1 Clerk	90 *l.* per year	4 *l.*	110 *l.*
	1 Ditto	20 *s.* per week	1 *s.*	33 *s.*
	3 Clerks	20 *s.* per week	1 *s.*	30 *s.*
	1 Temporary Clerk	–	–	20 *s.* per week.
	7 Letter Carriers, &c.	16 *s.* per week	6 *d.*	20 *s.*
	3 Auxiliaries	–	–	12 *s.*
	4 Ditto	–	–	6 *s.* per week.
	1 Auxiliary	–	–	7 *s.* per week.
	1 Ship Letter Carrier	–	–	16 *s.* per week.
	4 Rural Post Letter Carriers	–	–	146 *l.* a year.
	Extra Allowances	–	–	8 *s.* 6 *d.* p' week.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 108 *l.* a year.			
	Medical Officer, estimated	–	–	8 *l.* per annum.
Dewsbury	1 Clerk	20 *s.*	1 *s.* 6 *d.*	35 *s.*
	Allowance to Postmaster of 10 *s.* 6 *d.* a week for Boy Clerk.			
	2 Sorters	18 *s.* per week	1 *s.* 6 *d.*	25 *s.* 6 *d.*
	4 Letter Carriers, &c.	16 *s.* per week	1 *s.*	20 *s.*
	5 Ditto	–	–	12 *s.* per week.
	4 Ditto	–	–	8 *s.* per week.
	5 Rural Post Letter Carriers	–	–	189 *l.* per year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 126 *l.* p' year.			
Doncaster	1 Clerk	90 *l.* per year	4 *l.*	110 *l.*
	4 Sorting Clerks	18 *s.* per week	1 *s.* 6 *d.*	33 *s.*
	5 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
	1 Auxiliary Letter Carrier	–	–	7 *s.*
	Extra Allowances	–	–	3 *s.*
	10 Rural Post Letter Carriers	–	–	478 *l.* a year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 209 *l.* p' year.			
Dorchester	1 Clerk	20 *s.* per week	1 *s.*	30 *s.*
	6 Letter Carriers	12 *s.* per week	6 *d.*	16 *s.*
	1 Auxiliary	–	–	10 *s.* per week.
	13 Rural Post Messengers	–	–	448 *l.* per year.
	Allowances to Sub-Postmasters, &c.	–	–	130 *l.* per year.
	Extra Allowance	–	–	3 *s.* 6 *d.* p'week.
Dorking	1 Clerk	18 *s.*	1 *s.* 6 *d.*	30 *s.*
	3 Letter Carriers	14 *s.* per week	6 *d.*	16 *s.*
	8 Rural Post Letter Carriers	–	–	288 *l.* per ann.
	Weekly Allowances to Sub-Postmasters for Delivery, &c., 166 *l.* per year.			
	Extra Allowances	–	–	16 *s.* per week.
Dover	1 Clerk	110 *l.* per year	5 *l.*	130 *l.*
	1 Ditto	80 *l.* per year	3 *l.*	100 *l.*
	4 Sorting Clerks	18 *s.* per week	1 *s.* 6 *d.*	33 *s.*
	7 Letter Carriers, &c.	16 *s.* per week	1 *s.*	20 *s.*
	1 Auxiliary Letter Carrier	–	–	8 *s.* per week.
	1 Ditto	–	–	11 *s.* per week.
	Extra Allowances	–	–	1 *s.*
	4 Rural Post Letter Carriers	–	–	120 *l.* per year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 114 *l.* p' year.			

* With Trip Allowance of 3 *s.* each.

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	22,534	2,416	22,526	404	31,236	2,437	114,804	- -	5,004	-	6,343	1,314
Dowlais - - - - -	55	-	-	-	-	3	114	- -	15	-	12	-
Downham - - - - -	65	10	67	-	-	10	343	- -	20	-	16	-
Driffield - - - - -	70	8	40	-	-	8	306	- -	15	-	18	-
Droitwich - - - - -	60	3	17	-	-	10	386	- -	25	-	11	-
Dudley - - - - -	205	12	136	2	117	9	663	- -	35	-	22	-
Dunstable - - - -	70	6	67	-	-	7	311	- -	20	-	14	-
Durham - - - - -	200	27	255	4	217	15	1,021	- -	-	-	37	-
Dursley - - - - -	50	5	38	-	-	5	182	- -	20	-	6	-
Easingwold - - - -	65	11	69	-	-	3	252	- -	10	-	8	-
Eastbourne - - - -	150	5	31	-	-	8	345	- -	65	-	5	-
East Grinstead - - - -	60	8	33	-	-	6	410	- -	25	-	19	-
Eccleshall - - - -	40	2	6	-	-	5	198	- -	15	-	5	-
Edenbridge - - - -	95	8	70	-	-	7	354	- -	35	-	13	-
Edgware - - - - -	40	-	-	-	-	2	78	- -	-	-	4	-
Ely - - - - - -	100	12	84	-	-	12	470	- -	60	-	23	-
Emsworth - - - -	60	4	34	-	-	3	181	- -	30	-	8	-
Enfield - - - - -	70	1	6	-	-	10	346	- -	25	-	13	-
Enstone - - - -	30	4	39	-	-	4	151	- -	-	-	7	-
Epping - - - - -	60	1	4	-	-	4	166	- -	25	-	8	-
Epsom - - - - -	100	6	76	1	47	8	438	- -	35	-	28	-
Esher - - - - -	50	1	4	-	-	6	187	- -	20	-	12	-
Evesham - - - -	85	6	40	-	-	7	252	- -	30	-	21	-
Exeter* - - - - -	650	45	496	19	1,357	44	2,145	- -	-	-	91	102
Exmouth - - - -	90	4	56	-	-	6	246	- -	35	-	28	-
Eye - - - - -	45	4	34	-	-	5	169	- -	-	-	6	-
Fakenham - - - -	80	7	36	-	-	7	282	- -	25	-	17	-
Falmouth - - - -	200	4	38	-	72	7	251	- -	70	-	7	-
Fareham (Hants) - - -	100	8	62	-	-	10	387	- -	60	-	26	-
Faringdon - - - -	120	12	132	-	-	12	453	- -	65	-	24	-
Farnborough Station - -	185	18	368	1	52	13	650	- -	100	-	90	-
Farnham (Surrey) - - -	120	11	55	-	-	10	551	- -	80	-	26	-
Faversham - - - -	100	9	40	-	-	7	357	- -	50	-	25	-
Fence Houses - - - -	120	15	162	-	-	6	352	- -	75	-	29	-
Ferry Hill - - -	85	18	175	-	-	8	615	- -	55	-	40	-
Flint - - - - - -	90	22	235	-	-	13	683	- -	60	-	50	-
Folkingham - - - -	60	6	38	-	-	4	196	- -	-	-	9	-
Folkestone - - - -	220	7	117	2	191	10	629	- -	60	-	47	50
Carried forward - - -	26,579	2,746	25,686	433	33,289	2,751	129,924	- -	6,264	-	7,168	1,466

* To present holder only.

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POST OFFICE.—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued*.

Rates and Taxes including Water and Fire Insurance.	Fuel and Light.	Stationery and Printing.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1874-75.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]				
					Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.					
–	–	–	3,987	207,748	Dowlais	2 Letter Carriers	16 *s.*	1 *s.*	18 *s.*
						1 Auxiliary	–	–	9 *s.*
–	–	–	–	196	Dudley	1 Clerk	20 *s.* per week	1 *s.*	30 *s.*
–	–	–	–	511		1 Ditto	18 *s.*	1 *s.* 6 *d.*	30 *s.*
–	–	–	–	449		1 Letter Carrier	16 *s.* per week	6 *d.*	20 *s.*
–	–	–	–	499		2 Letter Carriers	14 *s.* per week	6 *d.*	18 *s.*
–	–	–	55	1,233		1 Auxiliary	–	–	16 *s.* per week.
–	–	–	–	482		1 Ditto	–	–	14 *s.* per week.
–	–	–	75	1,805		1 Ditto	–	–	6 *s.* per week.
–	–	–	–	296		Extra Allowances	–	–	4 *s.*
–	–	–	–	404		3 Rural Post Letter Carriers	–	–	122 *l.* per year.
–	–	–	37	633		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 294 *l.* p' year.			
–	–	–	–	547	Durham	1 Clerk	20 *s.* per week	1 *s.* 6 *d.*	33 *s.*
–	–	–	–	264		2 Clerks	18 *s.* per week	1 *s.* 6 *d.*	30 *s.*
–	–	–	–	567		1 Temporary Clerk	–	–	10 *s.*
–	–	–	–	122		4 Letter Carriers	18 *s.* per week	1 *s.*	20 *s.*
–	–	–	–	737		1 Auxiliary ditto	–	–	9 *s.*
–	–	–	–	313		10 Rural Post Letter Carriers	–	–	455 *l.* per year.
–	–	–	–	460		Extra Allowances	–	–	7 *s.* 6 *d.*
–	–	–	–	227		Weekly Allowances to Sub-Postmasters	–	–	330 *l.* per year.
–	–	–	–	263	Eastbourne	4 Letter Carriers	14 *s.* per week	6 *d.*	18 *s.*
–	–	–	36	760		1 Auxiliary ditto	–	–	10 *s.* per week.*
–	–	–	–	273		Extra Allowances	–	–	12 *s.*
–	–	–	–	428		3 Rural Post Letter Carriers	–	–	108 *l.* per year.
–	–	–	217	5,058		Weekly Allowances to Sub-Postmasters for Delivery, 25 *l.* a year.			
–	–	–	–	455	Enfield	5 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
–	–	–	–	254		1 Ditto	–	–	10 *s.*
–	–	–	–	440		2 Assistant Letter Carriers	–	–	6 *s.* per week.
–	–	–	56	694		2 Rural Post Letter Carriers	–	–	52 *l.* per year.
–	–	–	–	635		Extra Allowances	–	–	1 *s.*
–	–	–	–	794	Epsom	1 Clerk on Scale	18 *s.* per week	1 *s.*	25 *s.*
–	–	–	23	1,468		3 Letter Carriers	12 *s.* per week	6 *d.*	14 *s.*
–	–	–	–	832		1 Auxiliary	–	–	8 *s.*
–	–	–	–	572		Extra Allowances	–	–	2 *s.* 6 *d.*
–	–	–	–	738		4 Rural Post Messengers	–	–	154 *l.*
–	–	–	–	970		Sub-Office Allowances	–	–	143 *l.*
–	–	–	–	1,118	Exeter	1 Chief Clerk	140 *l.* per year	6 *l.*	180 *l.*
–	–	–	–	303		3 First Class Clerks	100 *l.* per year	5 *l.*	130 *l.*
–	–	–	30	1,344		6 Sorting Clerks, 1st Section	27 *s.* per week	1 *s.* 6 *d.*	35 *s.*
						8 Ditto, 2nd Section	18 *s.* per week	1 *s.*	25 *s.*
						1 Letter Carrier	22 *s.* per week	6 *d.*	26 *s.*
						15 Letter Carriers, &c.	16 *s.* per week	6 *d.*	20 *s.*
						2 Ditto - ditto	–	–	14 *s.* per week.
						8 Auxiliaries	–	–	12 *s.* per week.
						2 Ditto	–	–	7 *s.* per week.
						16 Rural Post Letter Carriers	–	–	599 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for Delivery, &c., 452 *l.* p' year.			
						Medical Officer, 8 *s.* 6 *d.* a man, estimated at			22 *l.* per year.
						Extra Allowances	–	–	8 *s.* per week.
					Falmouth	1 Clerk	20 *s.* per week	1 *s.*	30 *s.*
						3 Letter Carriers	14 *s.* per week	6 *d.*	16 *s.*
						1 Ditto	–	–	7 *s.* per week.
						Allowances for Delivery	–	–	3 *s.* per week.
						Ditto - ditto	–	–	3 *s.* per week.
						3 Rural Post Letter Carriers	–	–	127 *l.* per year.
					Farnborough Station.	1 Clerk	18 *s.* per week	1 *s.*	30 *s.*
						2 Letter Carriers	–	–	7 *s.* a week.
						11 Rural Post Letter Carriers	–	–	416 *l.* a year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 161 *l.* p' year.			
						Extra Allowances	–	–	5 *s.* per week.
					Faversham	2 Letter Carriers	14 *s.* per week	6 *d.*	16 *s.*
						5 Rural Post Messengers	–	–	191 *l.*
						Sub-Office Allowances	–	–	93 *l.*
					Folkestone	2 Clerks	18 *s.* per week	1 *s.* 6 *d.*	30 *s.* †
						1 Sorter and Stamper	17 *s.* per week	1 *s.*	21 *s.*
						4 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
						1 Auxiliary Letter Carrier	–	–	12 *s.* per week.
						1 Railway Messenger	–	–	12 *s.* per week.
						Extra Allowances	–	–	22 *s.* 6*d.* p' wk.
						Ditto	–	–	4 *s.* per week. ‡
						3 Rural Post Letter Carriers	–	–	126 *l.* per year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 125 *l.* p' year.			
–	–	–	4,516	234,892					

* From 1 July to 31 October each year. † The first clerk rises to 33 *s.*
‡ For July, August, September, and October.

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmaster.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	26,579	2,746	25,686	433	33,289	2,751	129,924	- -	6,264	-	7,168	1,466
Frome - - - - - -	120	6	34	1	52	11	407	- -	30	-	31	-
Gainsborough - - - -	90	12	61	-	-	9	361	- -	55	-	30	-
Gateshead - - - - -	200	10	70	3	211	13	629	- -	-	-	45	-
Glastonbury - - - -	70	3	33	-	-	5	166	- -	20	-	9	-
Gloucester - - - - -	340	26	299	9	789	51	2,572	- -	-	-	23	100
Godalming - - - - -	90	9	47	-	-	9	346	- -	40	-	28	-
Gosport - - - - - -	160	4	37	2	157	6	235	- -	-	-	29	-
Grantham - - - - -	140	38	250	2	144	14	856	- -	55	-	59	-
Gravesend - - - - -	200	9	86	2	133	14	760	- -	50	-	62	-
Grimsby - - - - -	170	12	89	3	183	14	656	- -	-	-	79	-
Guernsey - - - - -	140	3	41	1	86	17	533	- -	80	-	6	-
Guildford - - - - -	185	19	166	2	96	12	558	- -	50	-	16	-
Halesworth - - - - -	50	6	42	-	-	6	193	- -	10	-	10	-
Carried forward - - -	28,534	2,903	26,941	456	35,140	2,932	138,196	- -	6,654	-	7,595	1,566

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued.*

Rates and Taxes, including Water and Fire Insurance.	Fuel and Light.	Stationery and Printing.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1874–75.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]			
					Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.					
–	–	– –	4,516	234,892	Frome – –	1 Clerk – – – –	18 *s.* per week	1 *s.*	30 *s.*
						1 Letter Carrier – – –	– –	– –	13 *s.* per week.
						3 ditto – – – –	– –	– –	12 *s.* per week.
						Extra allowances – –	– –	– –	5 *s.* per week.
						7 Rural Post Messengers –	– –	– –	262 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 9 *l.* per year.			
–	–	– –	– –	674	Gateshead –	3 Clerks – – – –	20 *s.* per week thence by	1 *s.* 1 *s.* 6 *d.*	25 30 *s.*
						7 Letter Carriers – –	18 *s.* per week	1 *s.*	21 *s.*
						2 Auxiliaries – – –	– –	– –	9 *s.* per week.
						Extra allowances – –	– –	– –	23 *s.* 6 *d.* p' wk.
						4 Rural Post Letter Carriers	– –	– –	164 *l.* per year.
–	–	– –	30	627	Weekly allowances to Sub-Postmasters & others for delivery, &c., 51 *l.* p' year.				
					Gloucester –	1 First Class Clerk – –	140 *l.* per year	6 *l.*	180 *l.*
						3 Second ditto – – –	90 *l.* per year	4 *l.*	110 *l.*
						5 Third ditto – – –	20 *s.* per week, thence by	1 *s.* 1 *s.* 6 *d.*	25 *s.* 30 *s.*
–	–	– –	72	1,227		10 Sorters – – – –	18 *s.* per week	1 *s.*	25 *s.*
						16 Letter Carriers – –	16 *s.* per week	1 *s.*	20 *s.*
						1 Supplementary – –	– –	– –	12 *s.*
						1 Auxiliary – – –	– –	– –	7 *s.* per week.
						Extra allowances – –	– –	– –	32 *s.* 6 *d.* p' wk.
						22 Rural Post Letter Carriers	– –	– –	881 *l.* per year.
–	–	– –	– –	298	Medical Officer, 8 *s.* 6 *d.* a man, estimated at 22 *l.*				
					Weekly allowances to Sub-Postmasters & others for delivery, &c., 221 *l.* p' year.				
					Extra Allowance – –		– –	– –	6 *s.* per week.
–	–	– –	210	4,333	Gosport – –	2 Clerks – – – –	18 *s.* per week	1 *s.* 6 *d.*	33 *s.*
						1 Letter Carrier – – –	12 *s.* per week (1 *s.* per week extra to present officer.)	6 *d.*	16 *s.*
						1 Auxiliary – – –	– –	– –	7 *s.* per week.
						Extra allowances – –	– –	– –	5 *s.* per week.
						1 Auxiliary Letter Carrier –	– –	– –	6 *s.* per week.
–	–	– –	– –	551		3 Rural Post Letter Carriers	– –	– –	116 *l.* per year.
					Weekly allowances to Sub-Postmasters & others for delivery, &c., 28 *l.* p' year.				
					Grantham –	2 Clerks – – – –	18 *s.* per week	1 *s.* 6 *d.*	33 *s.*
						4 Letter Carriers – –	16 *s.* per week	1 *s.*	20 *s.*
						Extra Allowances – –	– –	– –	3 *s.* 6 *d.* p' wk.
–	–	– –	40	658		10 Rural Post Letter Carriers	– –	– –	422 *l.* per year.
					Weekly allowances to Sub-Postmasters & others for delivery, &c., 190 *l.* p' year.				
					Gravesend –	2 Clerks – – – –	18 *s.* per week	1 *s.* 6 *d.*	33 *s.*
						5 Letter Carriers, &c. – –	16 *s.* per week	1 *s.*	20 *s.*
–	–	– –	35	1,539		1 River Letter Carrier –	– –	– –	18 *s.*
						1 Railway Messenger – –	– –	– –	20 *s.* per week.
						1 Auxiliary – – –	– –	– –	10 *s.* per week.
						1 ditto – – – –	– –	– –	6 *s.*
						Extra allowances – –	– –	– –	11 *s.* per week.
						5 Rural Post Letter Carriers	– –	– –	197 *l.* per year.
–	–	– –	90	1,381	Weekly allowances to Sub-Postmasters & others for delivery, &c., 120 *l.* p' year.				
					Grimsby – –	3 Clerks – – – – (One rising to 33 *s.*)	18 *s.* per week	1 *s.* 6 *d.*	30 *s.*
						4 Letter Carriers – –	16 *s.* per week	1 *s.*	20 *s.*
–	–	– –	58	1,235		4 Auxiliaries – – –	– –	– –	8 *s.* per week.
						Extra allowances – –	– –	– –	13 *s.* per week.
						5 Rural Post Letter Carriers	– –	– –	172 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 135 *l.* p' year.			
						(Summer Letter Carrier for five months in the year – –			14 *s.* per week.)
–	–	– –	90	976	Guernsey –	1 Clerk – – – –	20 *s.* per week	1 *s.*	33 *s.*
						1 Letter Carrier – – –	– –	– –	12 *s.* 6 *d.* p' wk.
						1 ditto – – – –	– –	– –	12 *s.* per week.
						5 Auxiliaries – – –	– –	– –	8 *s.* per week.
						1 Auxiliary Letter Carrier –	– –	– –	7 *s.* per week.
–	–	– –	51	1,122		Extra allowances – –	– –	– –	1 *s.* 6 *d.* p' wk.
						9 Rural Post Letter Carriers	– –	– –	316 *l.* per year.
					Weekly allowances to Sub-Postmasters & others for delivery, &c., 31 *l.* p' year.				
					Guildford –	2 Clerks – – – –	18 *s.* per week	1 *s.*	30 *s.*
						1 Railway Messenger – –	12 *s.* per week	6 *d.*	16 *s.*
–	–	– –	– –	305		3 Letter Carriers – –	– –	– –	16 *s.* per week.
						2 Auxiliaries – – –	– –	– –	7 *s.* per week.
						Extra allowances – –	– –	– –	1 *s.* per week.
						6 Rural Post Letter Carriers	– –	– –	203 *l.* per year.
–	–	– –	5,192	249,818	Weekly allowances to Sub-Postmasters & others for delivery, &c., 157 *l.* p' year.				

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875 —*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Post masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - -	28,534	2,903	26,941	458	35,140	2,932	138,196	- -	6,654	-	7,595	1,566
Halifax - - - - -	300	27	194	8	486	26	1,407	- -	-	-	6	60
Halstead - - - -	90	14	136	-	-	6	230	- -	40	-	20	-
Harleston - - - -	55	7	38	-	-	8	280	- -	15	-	8	-
Harlow - - - - -	65	5	36	-	-	6	317	- -	20	-	8	-
Harrogate - - - -	120	1	8	-	-	8	283	- -	47	-	65	-
Harrow - - - - -	80	4	47	-	-	7	411	- -	30	-	24	-
Hartlepool - - - -	107	-	-	-	-	3	141	- -	75	-	-	-
Harwich - - - -	95	4	43	-	-	3	148	- -	30	-	18	-
Hastings - - - -	325	16	167	5	441	27	1,144	- -	-	-	50	-
Hatfield - - - -	55	2	51	-	-	5	157	- -	10	-	7	-
Havant - - - - -	50	3	19	-	-	4	161	- -	15	-	14	-
Haverfordwest - - -	140	29	258	1	57	16	683	- -	40	-	31	-
Hawkhurst - - - -	200	62	668	2	137	30	1,836	- -	15	-	69	-
Hayle - - - - -	70	6	73	-	-	4	183	- -	35	-	20	-
Hayward's Heath - - -	70	7	136	-	-	7	385	- -	26	-	23	-
Helston - - - - -	80	12	134	-	-	10	315	- -	20	-	16	-
Hemel Hempstead - - -	65	8	48	-	-	8	356	- -	25	-	15	-
Henley-on-Thames - - -	80	7	58	-	-	13	545	- -	45	-	30	-
Hereford - - - -	250	41	343	7	460	33	1,558	- -	-	-	30	50
Hertford - - - -	100	10	74	-	-	8	319	- -	60	-	25	-
Hexham - - - -	110	19	148	-	-	12	552	- -	40	-	32	-
Higham Ferrers - - -	50	3	20	-	-	6	191	- -	-	-	7	-
High Wycombe - - -	100	4	32	-	-	7	239	- -	70	-	19	-
Hinckley - - - -	90	11	102	-	-	9	356	- -	30	-	16	-
Hitchin - - - -	90	4	35	-	-	7	251	- -	40	-	18	-
Hoddesdon - - - -	65	2	12	-	-	3	129	- -	15	-	11	-
Holbeach - - - -	50	1	4	-	-	4	152	- -	-	-	9	-
Holsworthy - - - -	55	11	135	-	-	4	276	- -	10	-	14	-
Holyhead - - - -	80	11	78	-	-	8	363	- -	60	-	17	-
Holywell - - -	80	13	80	-	-	8	323	- -	30	-	16	-
Honiton - - - -	80	14	65	-	-	8	355	- -	35	-	13	-
Horncastle - - - -	120	7	41	-	-	10	579	- -	50	-	22	-
Horndean - - - -	50	1	7	-	-	5	170	- -	5	-	5	-
Horsham - - - -	110	15	95	-	-	12	647	- -	75	-	29	-
Hounslow - - - -	140	8	70	-	-	16	731	- -	55	-	26	-
Carried forward - - -	32,201	3,292	30,396	481	30,721	3,264	154,369	- -	7,717	-	8,358	1,676

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued.*

Rates and Taxes, including Water and Fire Insurance.	Fuel and Light.	Stationery and Printing.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1874-75.	Towns.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*] Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.					
–	–	– –	5,192	249,818	Halifax – –	1 Clerk – – – –	95 *l.* per year	5 *l.*	120 *l.* per year.
						2 ditto – – – –	27 *s.* per week	1 *s.* 6 *d.*	35 *s.*
						5 Sorting Clerks – –	18 *s.* per week	1 *s.* 6 *d.*	25 *s.*
						(£. 20 a year of Clerks' and Sorting Clerks' wages charged to Telegraph Acount.)			
–	–	– –	80	2,563		14 Letter Carriers, &c. – –	18 *s.* per week	1 *s.*	21 *s.*
						(With extra allowance of 3 *s.* a week to Head Letter Carrier.)			
–	–	– –	– –	516		1 Auxiliary Letter Carrier –	– –	– –	12 *s.* per week.
						4 Auxiliaries – – –	– –	– –	8 *s.* per week.
						Extra Allowances – –	– –	– –	11 *s.* per week.
–	–	– –	– –	396		– – ditto – – – –	– –	– –	4 *s.* 6 *d.* per fortnight.
–	–	– –	– –	446		7 Rural Post Letter Carriers	– –	– –	252 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 247 *l.* p' year.			
–	–	– –	– –	523	Harrow – –	1 Letter Carrier – –	16 *s.* per week	1 *s.*	20 *s.*
–	–	– –	– –	592		6 ditto – – – –	– –	– –	18 *s.* per week.
						Weekly Allowances to Sub-Postmasters, &c., for delivery, &c., 44 *l.* p' year.			
–	–	– –	50	373	Hastings – –	1 Clerk – – – –	110 *l.* per year	5 *l.*	130 *l.*
–	–	– –	– –	334		1 Clerk – – – –	80 *l.* per year	3 *l.*	100 *l.*
						3 ditto, sorting – – –	18 *s.* per week	1 *s.* 6 *d.*	30 *s.*
–	–	– –	70	2,197		(The first clerk rising to 33 *s.* per week.)			
						Half wages of 1 Clerk –	– –	– –	20 *s.* per week.
–	–	– –	– –	280		Ditto – ditto – –	– –	– –	16 *s.* per week.
						(Other halves charged to Telegraphs.)			
–	–	– –	– –	259		12 Letter Carriers, &c. – –	16 *s.* per week	1 *s.*	20 *s.*
–	–	– –	– –	1,209		1 Auxiliary Letter Carrier –	– –	– –	12 *s.* per week.
						1 – ditto – – –	– –	– –	7 *s.* per week.
–	–	– –	65	2,990		1 Auxiliary – – –	– –	– –	6 *s.* 6 *d.* p' week.
						6 ditto – – – –	– –	– –	6 *s.* per week.
						Extra allowances – –	– –	– –	12 *s.* 6 *d.* p' week.
–	–	– –	– –	381		6 Rural Post Letter Carriers	– –	– –	193 *l.* per year.
						Weekly allowance to Sub-Postmasters & others for delivery, &c., 183 *l.* p' year.			
–	–	– –	– –	640	Hatfield – –	1 Letter Carrier – –	14 *s.* per week	6 *d.*	16 *s.*
–	–	– –	– –	565		1 Railway Messenger –	– –	– –	14 *s.* per week.
						1 Auxiliary Letter Carrier –	– –	– –	7 *s.* 6 *d.* p' week.
–	–	– –	– –	509		2 Rural Post Letter Carriers	– –	– –	63 *l.* per year.
–	–	– –	– –	758	Haverfordwest –	1 Clerk – – – –	20 *s.* per week	1 *s.*	30 *s.*
						3 Letter Carriers – –	12 *s.* per week	6 *d.*	14 *s.*
–	–	– –	45	2,707		Extra allowance – –	– –	– –	2 *s.* 6 *d.* p' week.
						13 Rural Post Letter Carriers	– –	– –	483 *l.* per year.
–	–	– –	– –	578		Weekly allowance to Sub-Postmasters & others for delivery, &c., 89 *l.* p' year.			
–	–	– –	– –	882	Hawkhurst –	1 Clerk – – – –	18 *s.* per week	1 *s.* 6 d.	33 *s.*
						1 ditto – – – –	18 *s.* per week	1 *s.* 6 *d.*	30 *s.*
						1 Letter Carrier – – –	– –	– –	11 *s.* per week.
–	–	– –	– –	268		2 – ditto – – –	– –	– –	10 *s.* per week.
						7 – ditto – – –	– –	– –	9 *s.* per week.
–	–	– –	– –	460		20 Rural Post Messengers –	– –	– –	732 *l.* per year.
						Weekly Allowances to Sub-Postmasters. &c., for delivery, &c., 850 *l.* p' year.			
–	–	– –	– –	594	Hereford – –	1 Clerk – – – –	90 *l.* per year	4 *l.*	110 *l.*
						3 Sorting Clerks, Upper Section	26 *s.* per week	1 *s.*	33 *s.*
–	–	– –	– –	434		3 – ditto, Lower ditto	18 *s.* per week	1 *s.*	25 *s.*
						7 Sorters and Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
–	–	– –	–	232		1 Letter Carrier – – –	– –	– –	8 *s.* per week.
						4 – ditto – – –	– –	– –	7 *s.* per week.
–	–	– –	– –	215		21 Rural Post Letter Carriers	– –	– –	788 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 351 *l.* p' year.			
–	–	– –	– –	490	Hertford –	2 Letter Carriers – –	12 *s.* per week.	6 *d.*	16 *s.*
						1 Auxiliary ditto – –	– –	– –	7 *s.* per week.
–	–	– –	– –	598		1 ditto – ditto – –	– –	– –	6 *s.* per week.
						Extra Allowance – –	– –	– –	2 *s.* per week.
–	–	– –	– –	529		4 Rural Post Letter Carriers	– –	– –	145 *l.* per year.
						Weekly allowances to Sub-Postmasters for delivery, &c. – 57 *l.* per year.			
–	–	– –	– –	548	Hitchin – –	2 Letter Carriers – –	14 *s.* per week	6 *d.*	16 *s.*
						1 Auxiliary ditto –	– –	– –	13 *s.* a week.
–	–	– –	–	812		1 – ditto – – –	– –	– –	9 *s.* a week.
						Allowances – – –	– –	– –	3 *s.* a week.
–	–	– –	– –	237		3 Rural Post Letter Carriers	– –	– –	104 *l.* a year.
					Horsham – –	2 Letter Carriers – –	14 *s.* per week	6 *d.*	16 *s.*
–	–	– –	36	992		1 Auxiliary Letter Carrier –	– –	– –	7 *s.* per week.
						Extra allowances – –	– –	– –	16 *s.* 6 *d.* p'wk.
–	–	– –	– –	1,022		9 Rural Post Letter Carriers	– –	–	354 *l.* per year.
						Extra allowances to Sub-Postmaster for delivery		–	156 *l.* per year.
–	–	– –	5,538	276,976	Hounslow – –	8 Letter Carriers – –	16 *s.* per week.	6 *d.*	18 *s.*
						Extra allowance – –	– –	– –	4 *s.* per week.
						10 Rural Post Messengers –	– –	– –	346 *l.* a year.

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued.*

POST TOWNS.	SALARIES AND WAGES.							Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	32,201	3,292	30,396	481	36,271	3,284	154,369	- -	7,717	-	8,358	1,676
Huddersfield - - - - -	350	40	344	6	416	41	2,907	- -	-	-	51	220
Hull - - - - - -	450	85	774	24	2,037	80	4,544	- -	-	-	340	300
Hungerford - - - - -	90	17	151	-	-	11	498	- -	45	-	18	-
Huntingdon - - - - -	110	16	154	-	-	12	543	- -	40	-	28	-
Hurstpierpoint - - - -	80	15	153	-	-	11	504	- -	40	-	26	-
Hythe, Kent - - - - -	70	7	54	-	-	4	220	- -	30	-	13	-
Ilford - - - - - -	60	2	11	-	-	7	264	- -	25	-	6	-
Ilfracombe - - - - -	80	3	10	-	-	5	207	- -	35	-	24	-
Ilminster - - - - -	90	11	158	-	-	7	305	- -	35	-	21	-
Ingatestone - - - - -	70	4	21	-	-	4	149	- -	15	-	6	-
Ipswich - - - - -	*355	37	319	11	822	32	1,445	- -	-	-	109	90
Isle of Man - - - - -	165	26	249	1	62	16	803	- -	26	-	92	-
Isleworth - - - - -	55	2	19	-	-	9	425	- -	15	-	12	-
Ivybridge - - - - -	70	9	79	-	-	8	431	- -	30	-	15	-
Jersey - - - - - -	†400	8	59	4	271	25	842	- -	52	-	6	-
Keighley - - - - -	70	5	26	-	-	9	330	- -	40	-	24	-
Kelvedon - - - - -	70	7	64	-	-	7	252	- -	20	-	11	-
Kendal - - - - - -	185	12	137	2	104	15	778	- -	37	-	18	-
Carried forward - - -	35,021	3,598	33,178	529	40,433	3,592	169,816	- -	8,202	-	9,178	2,286

* Including 20*l.* for compensation.

† To present Postmaster only.

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued.*

Rates and Taxes, including Water and Fire Insurance.	Fuel and Light.	Stationery and Printing.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1874–75.	Towns.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*] Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.					
–	–	– –			Huddersfield –	1 Clerk – – – –	120 *l.* per year	5 *l.*	150 *l.*
						2 ditto – – – –	90 *l.* per year	4 *l.*	110 *l.*
						2 Sorting Clerks, 1st Section	27 *s.* per week	1 *s.* 6 *d.*	35 *s.*
						5 – ditto, 2nd ditto	20 *s.* per week	1 *s.*	25 *s.*
						1 Inspector of Letter Carriers	25 *s.* per week	1 *s.*	30 *s.*
						4 Sorters – – – –	18 *s.* per week	6 *d.*	22 *s.*
–	–	– –	85	4,373		31 Letter Carriers, &c. – –	18 *s.* per week	1 *s.*	21 *s.*
						Extra allowances – –	– –	– –	20 *s.* per week.
						5 Rural Post Letter Carriers	– –	– –	196 *l.* per year.
–		– –	203	8,648		Weekly allowance to Sub-Postmasters & others for delivery, &c., 787 *l.* p' year.			
						Allowance for cleaning office	– –	– –	6 *s.* per week.
						Medical Officer, 8 *s.* 6 *d.* a man, estimated at 20 *l.* a year.			
–	–	– –	– –	802	Hull – –	1 Clerk – – – –	160 *l.* per year	8 *l.*	200 *l.*
						2 Clerks – – – –	120 *l.* per year	5 *l.*	150 *l.*
						4 ditto – – – –	90 *l.* per year	4 *l.*	120 *l.*
						6 Sorting Clerks, 1st section	27 *s.* per week	1 *s.* 6 *d.*	35 *s.*
–	–	– –	– –	875		10 ditto, 2nd section – –	20 *s.* per week	1 *s.*	25 *s.*
						(2 Seniors, to rise to 33 *s.*)			
						1 Inspector of Letter Carriers	80 *l.* a year	4 *l.*	120 *l.*
–	–	– –	– –	803		34 Letter Carriers – –	18 *s.* per week	1 *s.*	22 *s.*
						9 Auxiliary – – –	– –	– –	10 *s.* per week.
						1 – ditto – – – –	– –	– –	7 *s.* per week.
						Extra allowances – –	– –	– –	68 *s.* 3 *d.*
–	–	– –	– –	387		35 Rural Post Letter Carriers	– –	– –	1,462 *l.* p' year.
						Medical Officer, 8 *s.* 6 *d.* a man, estimated at 32 *l.*			
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 866 *l.* p' yr.			
–	–	– –	– –	366	Ilford – –	6 Letter Carriers – –	14 *s.* per week	6 *d.*	18 *s.* per week.
						1 Auxiliary – – –	– –	– –	7 *s.* per week.
						Extra Allowance – –	– –	– –	6 *d.* a week.
–	–	– –	– –	356	Ipswich – –	1 Clerk – – – –	120 *l.* per year	5 *l.*	150 *l.*
						2 ditto – – – –	90 *l.* per year	4 *l.*	110 *l.*
						3 Sorting Clerks, 1st Section	27 *s.* per week	1 *s.* 6 *d.*	35 *s.*
–	–	– –	– –	609		3 – ditto, 2nd ditto	18 *s.* per week	1 *s.* 6 *d.*	25 *s.*
						1 Stamper – – – –	– –	– –	14 *s.* per week.
						2 Sorting Clerks – –	18 *s.* per week.	1 *s.*	25 *s.*
						(For duty in Ipswich and London Telegraph Post Office.)			
–	–	– –	– –	261		9 Letter Carriers, &c. – –	16 *s.* per week	1 *s.*	20 *s.*
						1 Auxiliary Letter Carrier –	– –	– –	13 *s.* 6 *d.* p' wk.
						1 Auxiliary – – –	– –	– –	11 *s.* per week.
						1 ditto – – – –	– –	– –	5 *s.* 6 *d.* a week.
–	–	– –	55	3,195		2 ditto – – – –	– –	– –	7 *s.* per week.
						Extra allowances – –	– –	– –	12 *s.* per week
						17 Rural Post Letter Carriers	– –	– –	592 *l.* per year.
–	–	– –	62	1,459		Weekly allowances to Sub-Postmasters & others for delivery, &c., 250 *l.* p'yr.			
					Isle of Man –	1 Clerk – – – –	20 *s.* per week	1 *s.*	30 *s.*
						1 Sorter – – – –	16 *s.* per week	6 *d.*	20 *s.*
						8 Letter Carriers – –	14 *s.* per week	6 *d.*	18 *s.*
–	–	– –	– –	526		7 Rural Post Letter Carriers	– –	– –	234 *l.* per year.
						Weekly allowance to Sub-Postmasters & others for delivery, &c., 198 *l.* p'yr.			
					Isleworth – –	6 Letter Carriers – –	16 *s.* per week	6 *d.*	20 *s.*
–	–	– –	– –	625		3 Auxiliary Letter Carriers –	– –	– –	14 *s.* a week.
					Jersey – –	1 Clerk – – – –	90 *l.* a year	4 *l.*	110 *l.*
						3 Clerks – – – –	20 *s.* per week thence by	1 *s.* 1 *s.* 6 *d.*	25 *s.* 33 *s.*
						3 Letter Carriers – –	12 *s.* per week	6 *d.*	16 *s.*
–	–	– –	100	1,730		1 Stamper – – – –	– –	– –	18 *s.* per week.
						4 Auxiliaries – – –	– –	– –	11 *s.* per week.
						6 ditto – – – –	– –	– –	9 *s.* per week.
						Extra allowances – –	– –	– –	3 *s.* per week.
						11 Rural Post Letter Carriers	– –	– –	377 *l.* per year.
–	–	– –	– –	490		Weekly allowance to Sub-Postmasters & others for delivery, &c., 42 *l.* p' year.			
					Keighley – –	2 Rural Post Messengers –	16 *s.*	1 *s.*	20 *s.* per week.
						1 Auxiliary – – –	– –	– –	12 *s.* per week.
						2 ditto – – – –	– –	– –	8 *s.* a week.
–	–	– –	– –	417		4 Rural Post Messengers –	– –	– –	125 *l.* per year.
						Weekly Allowances to Sub-Postmasters, &c., for delivery, &c., 50 *l.* per year.			
					Kendal – –	2 Clerks – – – –	20 *s.* per week thence by	1 *s.* 1 *s.* 6 *d.*	25 *s.* 33 *s.*
–	–	– –	55	1,314		2 Letter Carriers – –	14 *s.* per week	1 *s.*	18 *s.*
						2 Auxiliaries – – –	– –	– –	8 *s.* per week.
						Extra allowances – –	– –	– –	15 *s.* per week.
–	–	– –	6,098	304,212		11 Rural Post Letter Carriers	– –	– –	327 *l.* per year.
						Weekly Allowances to Sub-Postmasters and others for delivery, &c., 174 *l.* p' yr.			

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POST OFFICE—(C.) Provincial Establishments in England and Wales, Year ending 31 March 1875—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - -	35,021	3,598	33,178	529	40,433	3,588	160,816	- -	8,202	-	9,178	2,286
Kenilworth - - - - -	60	-	-	-	-	7	218	- -	20	-	9	-
Keswick - - - - -	75	5	19	-	-	7	285	- -	40	-	21	-
Kettering - - - - -	80	7	54	-	-	8	391	- -	25	-	21	-
Kidderminster - - - - -	120	7	62	1	78	13	457	- -	40	-	39	-
Kidwelly - - - - -	35	6	30	-	-	5	219	- -	15	-	6	-
Kingsbridge - - - - -	80	12	114	-	-	6	365	- -	35	-	14	-
Kingston-on-Thames - -	250	15	217	4	221	34	1,610	- -	60	-	87	-
Kington - - - - -	60	6	41	-	-	4	224	- -	20	-	9	-
Knaresborough - - - -	60	2	7	-	-	6	194	- -	25	-	11	-
Knutsford - - - - -	70	6	24	-	-	6	296	- -	25	-	14	-
Lancaster - - - - -	200	22	216	3	199	17	844	- -	-	-	82	-
Launceston - - - - -	80	9	75	-	-	10	350	- -	35	-	12	-
Leamington - - - - -	300	13	115	6	403	21	866	-	-	-	39	-
Leatherhead - - - - -	50	4	30	-	-	4	116	- -	15	-	14	-
Ledbury - - - - -	80	9	72	-	-	12	458	- -	40	-	16	-
Leeds - - - - - -	450	91	915	41	3,271	125	7,094	- -	-	-	442	21
Leicester* - - - - -	275	55	343	23	1,852	57	2,900	- -	-	-	239	-
Carried forward - - -	37,346	3,867	35,512	607	46,457	3,930	186,703	- -	8,597	-	10,253	2,307

* The Postmaster is also in the receipt of 230 *l.* per annum as late clerk in the Post Office; the amount is provided for in Sub-Head (I.)

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POST OFFICE—(C.) Provincial Establishments in England and Wales, Year ending 31 March 1875—*continued.*

Rates and Taxes, including Water and Fire Insurance.	Fuel and Light.	Stationery and Printing.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1874-75.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.					
–	–	– –	6,098	304,212	Kenilworth –	2 Letter Carriers – –	14 *s.* per week	6 *d.*	16 *s.*
						5 Rural Post Messengers –	– –	– –	133 *l.* per year.
–	–	– –	– –	307	Kidderminster –	1 Clerk – – – –	20 *s.* per week	1 *s.*	30 *s.*
						3 Letter Carriers – –	12 *s.* per week	6 *d.*	16 *s.*
						4 Auxiliaries – – –	– –	– –	7 *s.* per week.
						Extra Allowances – –	– –	– –	5 *s.* per week.
						6 Rural Post Letter Carriers	– –	– –	216 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 35 *l.* p' yr.			
–	–	– –	– –	440	Kingston-on-Thames.	2 Clerks – – – –	20 *s.* per week	1 *s.*	30 *s.*
						2 ditto – – – –	18 *s.* per week	1 *s.*	30 *s.*
						17 Letter Carriers – –	16 *s.* per week	6 *d.*	20 *s.*
						1 Auxiliary ditto – –	16 *s.* per week.	6 *d.*	20 *s.*
–	–	– –	– –	571		1 – ditto – – –	– –	– –	10 *s.* per week.
						1 – ditto – – –	– –	– –	9 *s.* per week.
						3 Sub-office Letter Carriers	16 *s.* per week.	6 *d.*	20 *s.*
						Extra Allowances – –	– –	– –	11 *s.* per week.
–	–	– –	29	825		12 Rural Post Letter Carriers	– –	– –	395 *l.* per year.
						Weekly allowance to Sub-Postmasters & others for delivery, &c., 90 *l.* per year.			
–	–	– –	– –	305	Lancaster –	3 Clerks – – – –	20 *s.* per week thence by	1 *s.* 1 *s.* 6 *d.*	25 *s.* 33 *s.*
						(Quarter wages of 1 Clerk charged to Telegraph Account.)			
						2 Sorters – – – –	18 *s.* per week	1 *s.*	22 *s.*
						3 Letter Carriers – –	14 *s.* per week	1 *s.*	18 *s.*
–	–	– –	– –	608		1 Auxiliary Letter Carrier –	– –	– –	9 *s.* per week.
						1 Auxiliary – ditto –	– –	– –	6 *s.* per week.
						1 Porter, &c. – – –	– –	– –	18 *s.* per week.
						Extra Allowance – –	– –	– –	18 *s.* per week.
–	–	– –	130	2,575		9 Rural Post Letter Carriers	– –	– –	290 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 185 *l.* p' yr.			
–	–	– –	– –	354	Leamington –	1 Clerk – – – –	110 *l.* per year	5 *l.*	140 *l.*
						1 ditto – – – –	90 *l.* per year	4 *l.*	110 *l.*
						3 Clerks, sorting – –	18 *s.* per week thence by	1 *s.* 1 *s.* 6 *d.*	25 *s* 33 *s.*
						11 Letter Carriers, &c. – –	16 *s.* per week	6 *d.*	20 *s.*
–	–	– –	– –	297		5 Auxiliary Letter Carriers –	– –	– –	7 *s.* per week.
						Extra Allowances – –	– –	– –	12 *s.* 6 *d.* p' wk.
						5 Rural Post Letter Carriers	– –	– –	172 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 60 *l.* p' yr.			
–	–	– –	– –	429		Medical Officer, 8 *s.* 6 *d.* a man, 11 *l.* a year.			
					Leeds – –	1 Chief Clerk – – –	220 *l.* per year	10 *l.*	300 *l.*
						3 First Class Clerks – –	140 *l.* per year	7 *l.* 10 *s.*	180 *l.*
						4 Second ditto – – –	100 *l.* per year	5 *l.*	130 *l.*
						12 Sorting Clerks, 1st Section	27 *s.* per week	1 *s.* 6 *d.*	35 *s.*
–	–	– –	80	1,621		16 ditto, 2nd Section – –	18 *s.* per week	1 *s.*	25 *s.*
						4 Boy Clerks – – –	– –	– –	12 *s.* per week.
						1 Inspector of Letter Carriers	80 *l.* per year	5 *l.*	120 *l.*
						1 Assistant ditto – –	25 *s.* per week.	1 *s.*	30 *s.*
–	–	– –	– –	552		49 Letter Carriers, &c. – –	18 *s.* per week	1 *s.*	23 *s.**
						2 – ditto – – –	– –	– –	18 *s.* per week.
						6 Auxiliary Sorters – –	– –	– –	10 *s.* 6 *d.* p' wk.
						14 Auxiliary Letter Carriers –	– –	– –	12 *s.* per week.
						13 – ditto – – ditto –	– –	– –	11 *s.* per week.
–	–	– –	75	1,798		11 Auxiliaries – – –	– –	– –	8 *s.* per week.
						1 Porter – – – –	– –	– –	21 *s.* per week.
						4 Auxiliaries – – –	– –	– –	10 *s.* 6 *d.* p' wk.
						Extra Allowances – –	– –	– –	95 *s.* 6 *d.* p' wk.
–	–	–	– –	225		22 Rural Post Letter Carriers	– –	– –	845 *l.* per year.
						Sub-Office Weekly Allowances	– –	– –	1,619 *l.* p' year.
						Medical Officer, 8 *s.* 6 *d.* a man, estimated at		– –	50 *l.* per year.*
						1 Sub-Office Letter Carrier (Shipley).	16 *s.* per week	1 *s.*	18 *s.*
–	–	– –	– –	666		1 Clerk (Chapeltown Road Branch Office.)	14 *s.* per week	1 *s.*	21 *s.*
					Leicester – –	1 First Class Clerk – –	140 *l.* per year	6 *l.*	180 *l.*
–	–	– –	– –	12,193		5 Second ditto – – –	100 *l.* per year	5 *l.*	130 *l.*
						7 Sorting ditto, 1st Section –	27 *s.* 6 *d.* p'wk.	1 *s.* 6 *d.*	35 *s.*
						9 ditto, 2nd Section – –	18 *s.* per week	1 *s.* 6 *d.*	25 *s.* 6 *d.*
						23 Letter Carriers – –	17 *s.* per week	1 *s.*	21 *s.*
–	–	– –	200	5,809		20 ditto (auxiliary) – –	– –	– –	8 *s.* per week.
						Extra allowances – –	– –	– –	65 *s.* 6 *d.* p' wk.
						14 Rural Post Letter Carriers –	– –	– –	573 *l.* per year.
–	–	– –	6,612	333,787		1 Medical Officer, 8 *s.* 6 *d.* a man, estimated at		– –	28 *l.*
						Weekly allowance to Sub-Postmasters & others for delivery, &c., 598 *l.*			

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.

[*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]

* And after 10 years' service to 25 *s.*

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - -	37,346	3,867	35,512	607	46,457	3,930	186,703	- -	8,597	-	10,253	2,307
Leighton Buzzard - - -	80	7	51	-	-	9	317	- -	35	-	19	-
Leominster - - - - -	108	18	210	-	-	19	772	- -	50	-	31	-
Lewes - - - - - -	188	25	202	2	109	8	636	- -	37	-	25	-
Lichfield - - - - -	100	6	33	2	135	10	480	- -	-	-	34	-
Lincoln - - - - - -	200	25	158	6	444	26	1,292	- -	-	-	22	-
Liskeard - - - - - -	80	14	101	-	-	6	277	- -	40	-	24	-
Littlehampton - - -	50	1	3	-	-	3	141	- -	15	-	15	-
Liverpool - - - - -	1,000	70	865	127	15,500	335	18,900	- -	-	-	1,222	65
Llandyssil - - - - -	40	12	101	-	-	9	328	- -	30	-	11	-
Carried forward - -	39,192	4,045	37,236	744	62,645	4,355	209,846	- -	8,804	-	11,656	2,372

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued.*

Rates and Taxes, including Water and Fire Insurance.	Fuel and Light.	Stationery and Printing.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1874-75.	Towns.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*] Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.					
–	–	–	6,612	333,787					
–	–	–	– –	502					
					Leighton Buzzard	2 Letter Carriers - -	14 *s.* per week	6 *d.*	16 *s.*
						1 Auxiliary ditto - -	- -	- -	6 *s.* per week.
						Extra allowance - -	- -	- -	1 *s.* per week.
						6 Rural Post Letter Carriers	- -	- -	185 *l.* per year.
						Weekly allowances to Sub-Postmasters for delivery -			22 *l.* per year.
					Lewes - -	1 Clerk - - - -	20 *s.* per week	1 *s.*	30 *s.*
						1 ditto - - - -	18 *s.* per week	1 *s.*	30 *s.*
						2 Letter Carriers - -	16 *s.* per week	1 *s.*	20 *s.*
						1 Auxiliary - - -	- -	- -	7 *s.* per week.
						Extra allowances - -	- -	- -	16 *s.* per week
						5 Rural Post Letter Carriers	- -	- -	240 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 233 *l.* p'year.			
–	–	–	– –	1,171					
					Lichfield - -	2 Clerks - - - -	18 *s.* per week	1 *s.*	33 *s.*
						3 Letter Carriers - -	14 *s.* per week	6 *d.*	18 *s.*
						Extra allowance - -	- -	- -	1 *s.* 6 *d.* p'wk.
						7 Rural Post Letter Carriers	- -	- -	281 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 65 *l.* p'year			
					Lincoln - -	1 Clerk - - - -	100 *l.* per year	5 *l.*	130 *l.*
–	–	–	40	1,237		1 ditto - - - -	80 *l.* per year	2 *l.*	100 *l.*
						4 ditto, sorting - - -	18 *s.* per week	1 *s.* 6 *d.*	30 *s.*
						10 Letter Carriers - -	16 *s.* per week	1 *s.*	20 *s.*
						2 Auxiliaries - - -	- -	- -	8 *s.* a week.
						Extra allowances - -	- -	- -	7 *s.* 6 *d.* a week.
						14 Rural Post Letter Carriers	- -	- -	522 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 221 *l.* p'year.			
–	–	–	– –	782	Liverpool - -	1 Controller - - - -	400 *l.* per year	20 *l.*	500 *l.*
						(An additional allowance of 50 *l.* per annum to present holder of office.)			
						2 Sub-Controllers - -	300 *l.* per year	15 *l.*	360 *l.*
						1 Cashier - - -	250 *l.* per year	10 *l.*	280 *l.*
						5 Assist. Controllers, 1st Sect.	250 *l.* per year	10 *l.*	280 *l.*
						6 - ditto, 2nd Section -	190 *l.* per year	10 *l.*	240 *l.*
						10 Clerks, 1st Section - -	150 *l.* per year	5 *l.*	180 *l.*
						20 - ditto, 2nd Section -	90 *l.* per year	5 *l.*	140 *l.*
–	–	–	35	2,151		20 Sorting Clerks, 1st Section	37 *s.* per week	2 *s.*	44 *s.*
						25 - ditto, 2nd Section	29 *s.* per week	2 *s.*	36 *s.*
						33 - ditto, 3rd Section	20 *s.* per week	1 *s.* 6 *d.*	28 *s.*
						2 Female Clerks - - -	22 *s.* per week	1 *s.*	27 *s.*
						Ditto risk money - -	- -	- -	3 *s.* per week.
						4 Inspectors - - -	125 *l.* per year	7 *l.* 10 *s.*	180 *l.*
						5 Assistant ditto - -	85 *l.* per year	5 *l.*	120 *l.*
						3 Overseers - - -	27 *s.* per week	1 *s.* 6 *d.*	34 *s.*
						204 Letter Carriers and Stampers, &c.	18 *s.* per week	1 *s.*	24 *s.**
–	–	–	– –	522		1 Letter Carrier - -	- -	- -	16 *s.* per week.
						16 Suburban Letter Carriers	18 *s.* per week	1 *s.*	23 *s.*
						39 Assistant ditto - -	16 *s.* per week	1 *s.*	18 *s.*
						8 ditto ditto - -	-	- -	16 *s.* per wee
						5 Auxiliary Sorters at 10 *s.* a week, or 6 *d.* an hour.			
						2 Letter Carriers (Lodwick-street, Branch Office.)	16 *s.* per week	1 *s.*	18 *s.*
						2 Medical Officers, 8 *s.* 6 *d.* per annum for each member of the force under their care. For this allowance they are to furnish medicines, and such instruments as may be required—estimated at - -			172 *l.* per year.*
–	–	–	– –	224		Allowance to five Clerks of 5 *l.* per annum each, for losses in attending to private boxes.			25 *l.* per year.
						Allowances of 3 *s.* a week to each of 37 Letter Carriers and Stampers.			
						Allowances to bagmen and engineers, six at 5 *s.* a week each.			
						Ditto - - one at 2 *s.* 4 *d.* a week.			
						Ditto - - two at 2 *s.* 2 *d.* a week each.			
						6 Boy Sorters - - -	- -	- -	14 *s.* per week.
						19 Auxiliary Letter Carriers -	- -	- -	14 *s.* per week.
						2 - - ditto - - -	- -	- -	11 *s.* per week.
						4 - - ditto - - -	- -	- -	8 *s.* per week.
–	–	–	– –	37,552		1 - - ditto - - -	- -	- -	7 *s.* per week.
						1 - - ditto - - -	- -	- -	6 *s.* per week.
						1 Charwoman - - -	- -	- -	18 *s.* per week.
						1 - ditto - - -	- -	- -	15 *s.* per week.
						6 Rural Post Messengers -	- -	- -	250 *l.* per year.
					(Sub Offices):	Weekly allowances to Sub-Postmasters and others for delivery			518 *l.* per year.
					Garston -	2 Letter Carriers - -	- -	- -	16 *s.* per week.
					Greatacre -	1 - ditto - - -	14 *s.* per week	6 *d.*	16 *s.*
–	–	–	– –	510	Huyton -	2 - ditto - - -	14 *s.* per week	6 *d.*	16 *s.*
					Woolton -	2 - ditto - - -	14 *s.* per week	6 *d.*	16 *s.*
–	–	–	6,687	378,438					

* And after 10 years' service to 26 *s.*

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued.*

POST TOWNS.	SALARIES AND WAGES.							Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - -	39,192	4,045	37,236	744	62,645	4,355	209,846	- -	8,804	-	11,656	2,372
Llanelly - - - - -	123	16	105	1	55	9	439	- -	20	-	42	8
Llangollen - - - - -	60	5	22	-	-	6	252	- -	25	-	12	-
Long Stratton - - - -	40	7	50	-	-	3	194	- -	10	-	5	-
Lostwithiel - - - - -	50	1	3	-	-	3	99	- -	15	-	6	-
Loughborough - - - -	115	14	105	-	-	13	621	- -	70	-	35	-
Louth - - - - - -	110	14	64	-	-	12	542	- -	60	-	23	-
Lowestoft - - - - -	148	8	58	-	-	13	432	- -	100	-	42	-
Ludlow - - - - - -	100	6	32	-	-	9	355	- -	50	-	25	-
Luton - - - - - -	100	3	25	-	-	7	319	- -	60	-	21	-
Lutterworth - - - - -	80	13	91	-	-	6	261	- -	30	-	13	-
Lydney - - - - - -	60	8	61	-	-	4	141	- -	30	-	13	-
Lyme - - - - - -	50	1	6	-	-	3	104	- -	15	-	8	-
Lymington - - - - -	100	12	79	-	-	12	536	- -	88	-	34	-
Lynn - - - - - -	200	38	393	2	130	16	718	- -	40	-	30	-
Macclesfield - - - - -	185	4	43	2	136	14	579	- -	-	-	13	-
Maidenhead - - - - -	110	7	69	1	65	17	632	- -	40	-	40	..
Maidstone - - - -	325	31	309	4	311	25	1,272	- -	10	-	39	-
Maldon - - - - - -	95	15	152	-	-	8	284	- -	45	-	23	-
Malmsbury - - - - -	45	5	37	-	-	5	191	- -	10	-	10	-
Malton - - - - - -	90	2	14	-	-	4	224	- -	40	-	24	-
Malvern - - - - - -	180	10	96	1	60	16	17	- -	65	-	71	-
Carried forward - - -	41,558	4,265	39,050	755	63,402	4,560	218,658	- -	9,627	-	12,185	2,380

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued.*

Rates and Taxes, including Water and Fire Insurance.	Fuel and Light.	Stationery and Printing.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1874-75.
£.	£.	£.	£.	£.
–	–	– –	6,667	378,488
–	–	– –	26	818
–	–	– –	– –	371
–	–	– –	– –	299
–	–	– –	– –	173
–	–	– –	36	982
–	–	– –	– –	799
–	–	– –	88	868
–	–	– –	– –	562
–	–	– –	– –	525
–	–	– –	– –	475
–	–	– –	– –	305
–	–	– –	– –	183
–	–	– –	– –	837
–	–	– –	60	1,571
–	–	– –	54	1,010
–	–	– –	– –	956
–	–	– –	120	2,386
–	–	– –	– –	599
–	–	– –	– –	293
–	–	– –	– –	392
–	–	– –	– –	1,089
–	–	– –	7,071	393,931

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.

[*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]

Towns.	Force.	Minimum.	Annual Increment.	Maximum.
Llanelly	1 Clerk	20 *s.* per week	1 *s.*	30 *s.* per week.
	3 Letter Carriers	16 *s.* per week	1 *s.*	18 *s.*
	Extra allowance	–	–	1 *s.* 6 *d.* p' wk.
	6 Rural Post Letter Carriers	–	–	227 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, 31 *l.* per year.			
Loughborough	3 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
	Extra allowance	–	–	2 *s.* per week.
	10 Rural Post Letter Carriers	–	–	402 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 70 *l.* p' year.			
Louth	3 Letter Carriers	14 *s.* per week	1 *s.*	18 *s.*
	Extra allowance	–	–	2 *s.* per week.
	9 Rural Post Letter Carriers	–	–	330 *l.* per year.
	Weekly allowances to Sub-Postmasters	–	–	76 *l.* per year.
Lowestoft	3 Letter Carriers	12 *s.* per week	6 *d.*	16 *s.*
	3 Auxiliary Letter Carriers	–	–	7 *s.* per week.
	1 – ditto – ditto, 7 *s.* per week for six months during the season.			
	Extra allowances	–	–	15 *s.* per week.
	6 Rural Post Letter Carriers	–	–	195 *l.* per year.
	Weekly allowances to Sub-Postmaster for delivery			24 *l.* per year.
Luton	4 Letter Carriers	12 *s.* per week	6 *d.*	16 *s.*
	Extra allowances	–	–	5 *s.* per week.
	3 Rural Messengers	–	–	146 *l.* per year.
Lynn	2 Clerks	18 *s.* per week	1 *s.* 6 *d.*	30 *s.*
	(The 1st Clerk rises to 33 *s.*)			
	4 Letter Carriers	12 *s.* per week	6 *d.*	16 *s.*
	2 ditto	–	–	7 *s.* per week.
	2 ditto	–	–	10 *s.* 6 *d.* p'week.
	1 ditto	–	–	6 *s.* per week.
	Extra allowances	–	–	4 *s.* 6 *d.* a week.
	7 Rural Post Letter Carriers	–	–	305 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 135 *l.* p' year.			
Macclesfield	1 Clerk	26 *s.* per week	1 *s.* 6 *d.*	35 *s.*
	1 ditto	18 *s.* per week	1 *s.* 6 *d.*	25 *s.*
	5 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
	2 ditto	–	–	8 *s.* per week.
	Extra allowance	–	–	3 *s.* per week.
	7 Rural Post Letter Carriers	–	–	248 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 47 *l.* p' year.			
Maidenhead	1 Clerk	20 *s.* per week	1 *s.*	30 *s.*
	2 Letter Carriers	12 *s.* per week	6 *d.*	16 *s.*
	1 ditto	–	–	16 *s.* per week.
	1 ditto	–	–	14 *s.* per week.
	1 ditto	–	–	7 *s.* per week.
	Extra allowance	–	–	1 *s.* per week.
	12 Rural Messengers	–	–	428 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, 29 *l.* per year.			
Maidstone	1 Clerk	110 *l.* per year	5 *l.*	130 *l.*
	1 ditto	80 *l.* per year	3 *l.*	100 *l.*
	2 ditto, sorting	18 *s.* per week	1 *s.* 6 *d.*	30 *s.*
	8 Sorters and Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
	2 Station Messengers	–	–	16 *s.* per week.
	1 Auxiliary Letter Carrier	–	–	8 *s.* per week.
	2 – – ditto	–	–	7 *s.* per week.
	2 – – ditto	–	–	6 *s.* per week.
	Extra allowances	–	–	6 *s.* per week.
	10 Rural Post Letter Carriers	–	–	316 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 381 *l.* p' year.			
Malvern	1 Clerk	20 *s.* per week	1 *s.*	30 *s.*
	3 Letter Carriers	14 *s.* per week	6 *d.*	18 *s.*
	1 ditto	–	–	15 *s.* 6 *d.* p' wk.
	1 Auxiliary	–	–	11 *s.* per week.
	2 Auxiliaries	–	–	7 *s.* per week.
	Extra allowance for five months	–	–	5 *s.* per week.
	Extra allowances	–	–	5 *s.* per week.
	9 Rural Post Letter Carriers	–	–	317 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 50 *l.* p' year.			

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POST OFFICE—(C.) Provincial Establishments in England and Wales, Year ending 31 March 1875—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	41,558	4,265	39,050	755	63,402	4,560	218,658	- -	9,627	-	12,185	2,380
Manchester - - - - -	700	141	2,000	129	13,470	334	21,000	- -	-	-	1,641	1,455
Manningtree - - - -	50	6	60	-	-	4	173	- -	25	-	8	-
Mansfield - - - - -	120	13	70	-	-	12	553	- -	35	-	23	-
March - - - - - -	70	4	66	-	-	2	123	- -	30	-	16	-
Margate - - - - - -	220	6	53	2	109	14	439	- -	70	-	24	-
Market Deeping - - -	40	4	22	-	-	6	180	- -	18	-	6	-
Market Drayton - - -	70	9	61	-	-	8	339	- -	35	-	15	-
Carried forward - - -	42,828	4,448	41,382	886	76,981	4,940	241,465	- -	9,840	-	13,918	3,835

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued.*

Rates and Taxes, including Water and Fire Insurance.	Fuel and Light.	Stationery and Printing.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1874–75.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]			
					Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	Manchester -	1 Chief Clerk - - -	400 *l.* per year	20 *l.*	500 *l.*
-	-	- -	7,071	398,931		1 Superintendent - - } 1 Principal Clerk - - }	300 *l.* per year	15 *l.*	350 *l.*
-	-	- -	- -	40,266		1 Accountant - - - } 4 Assist. Supdnts, 1st Class }	250 *l.* per year	10 *l.*	280 *l.*
						6 Ditto - ditto, 2nd „	180 *l.* per year	10 *l.*	230 *l.*
						20 Clerks - - - - -	90 *l.* per year	7 *l.* 10 *s.*	170 *l.*
						20 Sorting Clerks, 1st Class	37 *s.* per week	2 *s.*	44 *s.*
						24 Ditto - ditto, 2nd „	29 *s.* per week	2 *s.*	36 *s.*
						32 Ditto - ditto, 3rd „	20 *s.* per week	1 *s.* 6 *d.*	28 *s.*
						5 Boy Clerks - - -	- -	- -	14 *s.* a week.
						10 ditto - - - -	- -	- -	10 *s.* per week.
						Allowance to 7 Clerks for losses in attending to private boxes			35 *l.* per year.
						1 Inspector of LetterCarriers	160 *l.* per year	10 *l.*	240 *l.*
						3 Sub-Inspectors - -	110 *l.* per year	5 *l.*	150 *l.*
						215 Letter Carriers, &c. -	18 *s.* per week	1 *s.*	24 *s.* per week.*
-	-	- -	- -	316		25 Assistant Letter Carriers	16 *s.* per week	1 *s.*	18 *s.*
						Extra allowance to 10 Charge-takers, Letter Carriers, &c.			6*s.* p' week each.
						Ditto - - - 2 - ditto	- -	- -	8 *s.* a week.
						Ditto - - - 10 - ditto	- -	- -	5 *s.* a week.
						Extra allowance to 35 Sorters, Letter Carriers, &c. -			3*s.* p'week each.
						Extra allowances to Charge-takers for men under their control, 1 *s.* a week for each of first 5 Letter Carriers, and 6 *d.* a week for each additional man up to 20.			
						16 Rural Letter Carriers -	- -	- -	650 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c.			4,900 *l.* p' year.
						1 Allowance for Cleaning Offices - -	- -	- -	12 *s.* per week.
						2 Ditto - - ditto - ditto	- -	- -	10 *s.* p'week each.
					(Sub Offices :)	4 Medical Officers, 8 *s.* 6 *d.* for each man, estimated at -			160 *l.* per year.*
					Bradford -	2 Letter Carriers - - }	16 *s.* per week	1 *s.*	20 *s.*
-	-	- -	30	831	Lower Openshaw.	2 - ditto - - - }			
					Eccles - -	3 - ditto - - -	16 *s.* per week	1 *s.*	20 *s.*
					Haslingden -	2 - ditto - - -	14 *s.* per week	6 *d.*	18 *s.*
					Blackley -	2 - ditto - - -	14 *s.* per week	6 *d.*	18 *s.*
					Didsbury -	2 - ditto - - - }			
					Prestwich -	3 - ditto - - -			
					Radcliffe -	3 - ditto - - - }	16 *s.* per week	1 *s.*	20 *s.*
					Withington -	2 - ditto - - -			
					Sale - -	4 - ditto - - -			
					Whitefield -	2 - ditto - - - }			
					Denton - -	2 - ditto - - -	12 *s.* per week	6 *d.*	16 *s.*
					Droylsden -	3 - ditto - - -	16 *s.* per week	1 *s.*	20 *s.*
-	-	- -	- -	305	Gorton - -	2 - ditto - - -	14 *s.* per week	6 *d.*	18 *s.*
					Heywood -	4 - ditto - - - }	16 *s.* per week	1 *s.*	20 *s.*
					Hyde - -	3 - ditto - - - }			
					Littleborough -	2 - ditto - - -	12 *s.* per week	6 *d.*	16 *s.*
					Newton Heath -	3 - ditto - - -	15 *s.* per week	6 *d.*	18 *s.*
					Pendlebury -	4 - ditto - - - }	16 *s.* per week	1 *s.*	20 *s.*
					Stretford -	3 - ditto - - - }			
					Gorton (West)	2 - ditto - - -	14 *s.* per week	6 *d.*	18 *s.*
					Levenshulme -	1 - ditto - - - }	16 *s.* per week	1 *s.*	18 *s.*
					Rawtenstall -	1 - ditto - - - }			
					Ramsbottom -	2 Letter Carriers, fixed wages 15 *s.* per week.			
-	-	- -	30	945	Glossop - -	3 - ditto - ditto - 15 *s.* per week, one to retain 15 *s.* 6 *d.*			
					Mansfield - -	2 Letter Carriers - -	14 *s.* per week	1 *s.*	16 *s.*
						2 Auxiliaries - - -	- -	- -	7 *s.* per week.
						Extra allowances - -	- -	- -	4*s.* 6 *d.* p' week.
						8 Rural Post Messengers -	- -	- -	315 *l.* per year.
						Weekly allowances to Sub-Postmasters, &c., for delivery, &c.,			133 *l.* per year.
-	-	-	- -	266	Margate - -	2 Clerks - - - - - (The 1st Clerk rises to 33 *s.*)	18 *s.* per week	1 *s.*	30 *s.*
						4 Letter Carriers - -	14 *s.* per week	1 *s.*	18 *s.*
						1 Auxiliary - - -	- -	- -	12 *s.* per week.
						Extra allowances - -	- -	- -	3 *s.* 6 *d.* a week.
						Extra Auxiliary (for 3 months)	- -	- -	10 *s.* per week.
						Ditto (for 8 „)	- -	- -	7 *s.* per week.
						2 - ditto (for 3 „)	- -	- -	7 *s.* per week.
						1 - ditto (for 3 „)	- -	- -	13 *s.* per week.
						1 - ditto (for 4 „)	- -	- -	11 *s.* per week.
						1 - ditto (for 4 „)	- -	- -	7 *s.* per week.
-	-	- -	- -	520		Extra allowances (for 3 „)	- -	- -	10 *s.* per week.
						2 Rural Post Letter Carriers	- -	- -	68 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c.,			96 *l.* p' year.
-	-	- -	7,131	437,380		* And after 10 years' service to 26 *s.*			

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued.*

POST TOWNS.	SALARIES AND WAGES.							Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	42,828	4,448	41,382	886	76,981	4,940	241,465	- -	9,840	-	13,918	3,835
Market Harborough - -	90	8	42	-	-	10	433	- -	40	-	21	-
Market Rasen - - -	60	8	55	-	-	8	356	- -	35	-	13	-
Marlborough - - - -	90	20	200	-	-	12	490	- -	60	-	32	-
Marlow - - - - -	50	4	35	-	-	5	155	- -	-	-	14	-
Maryport - - - -	85	4	28	-	-	7	243	- -	30	-	19	-
Matlock Bath - - -	90	9	63	-	-	6	306	- -	40	-	28	-
Melksham - - - -	50	2	11	-	-	4	194	- -	30	-	11	-
Melton Mowbray - - -	100	11	53	-	-	13	477	- -	35	-	14	-
Merthyr Tydvil - - -	100	4	26	-	-	7	297	- -	120	-	35	-
Micheldever Station - -	70	13	115	-	-	6	320	- -	40	-	14	22
Middlesbrough - - -	225	9	66	2	109	19	876	- -	-	-	23	76
Middlewich - - -	70	6	57	-	..	7	298	- -	30	-	18	-
Midhurst - - - -	40	2	10	-	-	4	144	- -	10	-	10	-
Milford Haven - - -	60	6	56	-	-	4	185	- -	20	-	10	-
Milnthorpe - - - -	50	6	35	-	-	8	300	- -	20	-	8	-
Mitcham - -	60	2	20	-	-	9	358	- -	30	-	9	-
Monmouth - - - -	80	8	80	-	-	7	266	- -	35	-	19	-
Moreton in Marsh - - -	70	9	99	-	-	5	396	- -	35	-	25	-
Morpeth - - - -	110	22	187	-	-	15	720	- -	50	-	38	-
Nantwich - - - -	80	9	57	-	-	13	544	- -	20	-	19	-
Narberth - - - -	55	7	41	-	-	9	308	- -	20	-	8	-
Neath - - - - -	100	7	48	-	-	9	399	- -	60	-	37	-
Needham Market - - -	40	1	11	-	-	5	183	- -	10	-	3	-
Newark - - - - -	207	35	250	3	229	19	997	- -	20	-	22	-
Newbury - - - -	200	25	234	2	148	21	800	- -	40	-	16	-
Newcastle, Staffordshire - -	103	10	77	1	52	10	506	- -	35	-	181	25
Newcastle-upon-Tyne - -	575	86	758	24	1,901	80	4,411	- -	-	-	31	170
Newmarket - - - -	125	27	240	2	94	7	383	- -	50	-	14	-
Newnham - - - -	70	5	51	-	-	7	276	- -	20	-	19	-
Newport, Isle of Wight - -	120	18	167	-	-	15	647	- -	70	-	46	-
Carried forward - - -	46,053	4,831	44,554	920	79,514	5,291	257,733	- -	10,845	-	14,675	4,128

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued.*

Rates and Taxes, including Water and Fire Insurance.	Fuel and Light.	Stationery and Printing.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1874-75.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]				
					Towns.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.					
-	-	- -	7,131	437,380	Market Harborough.	2 Letter Carriers - -	12 *s.* per week	6 *d.*	16 *s.*
						Extra allowance - - -	- -	- -	1 *s.* a week.
						8 Rural Post Letter Carriers	- -	- -	326 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 25 *l.* p' year.			
-	-	- -	- -	626	Merthyr Tydvil -	3 Letter Carriers - -	16 *s.* per week	1 *s.*	18 *s.* per week.
-	-	- -	- -	519		2 Auxiliaries - - -	- -	- -	7 *s.* per week.
						1 ditto - - - -	- -	- -	10 *s.* per week.
-	-	- -	- -	872		Extra allowances - -	- -	- -	9 *s.* per week.
						1 Rural Post Letter Carrier -	- -	- -	35 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 42 *l.* p' year.			
-	-	- -	- -	254					
-	-	- -	- -	405	Middlesbrough -	1 Clerk - - - -	90 *l.* per year	4 *l.*	110 *l.*
						1 ditto - - - -	20 *s.* per week	1 *s.* 6 *d.*	33 *s.*
						5 Sorters - - - -	14 *s.* per week	1 *s.*	18 *s.*
-	-	- -	- -	527		8 Letter Carriers - -	- -	- -	21 *s.* per week.
						4 Auxiliaries - - -	- -	- -	10 *s.* per week.
-	-	- -	- -	296		Extra allowance - - -	- -	- -	3 *s.* per week.
						2 Rural Post Messengers -	- -	- -	94 *l.* per year.
-	-	- -	- -	679		Weekly allowances to Sub-Postmasters -		- -	40 *l.* per year.
-	-	- -	- -	578	Milford Haven -	1 Letter Carrier - -	14 *s.* per week	1 *s.*	16 *s.*
						Extra allowances - -	- -	- -	4 *s.* per week.
						3 Rural Post Messengers -	- -	- -	135 *l.* per year.
-	-	- -	- -	581	Mitcham - -	5 Letter Carriers - -	16 *s.* per week	1 *s.*	18 *s.*
						4 Auxiliaries - - -	- -	- -	10 *s.* per week.
-	-	- -	30	1,405		Extra allowances - -	- -	- -	9 *s.* 6 *d.* p' wk.
-	-	- -	- -	473	Neath - -	4 Letter Carriers - -	14 *s.* per week	1 *s.*	18 *s.*
						1 Auxiliary Letter Carrier -	- -	- -	7 *s.* per week.
-	-	- -	- -	214		Extra allowance - - -	- -	- -	1 *s.* per week.
						4 Rural Post Letter Carriers	- -	- -	179 *l.* per year.
-	-	- -	- -	331		Weekly allowances to Sub-Postmasters & others for delivery, &c., 21 *l.* p' year.			
-	-	- -	- -	413	Newark - -	1 Clerk - - - -	18 *s.* per week	1 *s.* 6 *d.*	35 *s.*
						2 ditto - - - -	18 *s.* per week	1 *s.*	33 *s.*
						3 Letter Carriers - -	16 *s.* per week	1 *s.*	20 *s.*
-	-	- -	- -	477		2 Auxiliaries - - -	- -	- -	10 *s.* per week.
						Extra allowance - - -	- -	- -	1 *s.* per week.
						14 Rural Post Letter Carriers	- -	- -	577 *l.* per year.
-	-	- -	- -	480		Weekly allowances to Sub-Postmasters & others for delivery, &c., 224 *l.* p' year.			
-	-	- -	- -	625	Newbury - -	1 Clerk - - - -	18 *s.* per week	1 *s.*	33 *s.*
						1 ditto - - - -	18 *s.* per week	1 *s.*	30 *s.*
						1 Auxiliary - - -	- -	- -	6 *s.* per week.
-	-	- -	- -	1,105		3 Letter Carriers - -	16 *s.* per week	6 *d.*	18 *s.* per week.
						Extra Allowances - -	- -	- -	9 *s.* 3 *d.* p' wk.
						17 Rural Post Letter Carriers	- -	- -	568 *l.* per year.
-	-	- -	- -	720		Weekly allowances to Sub-Postmasters & others for delivery, &c., 59 *l.* p' year.			
					Newcastle (Staffordshire).	1 Sorting Clerk - - -	18 *s.* per week	1 *s.*	22 *s.*
-	-	- -	- -	432		4 Letter Carriers - -	14 *s.* per week	1 *s.*	20 *s.*
						6 Rural Post Letter Carriers	- -	- -	250 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 76 *l.* p' year.			
-	-	- -	- -	644	Newcastle-on-Tyne.	1 Clerk - - - -	180 *l.* per year	10 *l.*	220 *l.*
						2 Clerks - - - -	120 *l.* per year	6 *l.*	160 *l.*
						4 ditto (2nd class) - -	100 *l.* per year	5 *l.*	120 *l.*
-	-	- -	- -	247		7 Sorting Clerks, 1st Section	27 *s.* per week	1 *s.* 6 *d.*	35 *s.*
						9 ditto, 2nd Section - -	18 *s.* per week	1 *s.* 6 *d.*	25 *s.*
						1 Inspector of Letter Carriers	27 *s.* per week	1 *s.* 6 *d.*	35 *s.*
-	-	- -	35	1,760		26 Letter Carriers, &c. - -	18 *s.* per week	1 *s.*	23 *s.**
						2 Letter Carriers - -	- -	- -	17 *s.* per week.
						7 Auxiliary Letter Carriers -	- -	- -	12 *s.* per week.
-	-	- -	55	1,493		1 ditto - - - -	- -	- -	16 *s.* per week.
						18 ditto - - - -	- -	- -	10 *s.* per week.
						3 Auxiliary Letter Carriers -	- -	- -	10 *s.* 6 *d.* p' wk.
-	-	- -	25	1,004		1 Office Servant - - -	- -	- -	15 *s.* 6 *d.* p' wk.
						Extra allowance - - -	- -	- -	16 *s.* 6 *d.* p' wk.
-	-	- -	158	8,004		21 Rural Post Letter Carriers	- -	- -	909 *l.* per year.
						1 Medical Officer, 8 *s.* 6 *d.* for each man, estimated at -			33 *l.* per year.
-	-	- -	73	979		Weekly allowances to Sub-Postmasters & others for delivery, &c., 1,040 *l.* p' year.			
					Newmarket -	2 Sorting Clerks - -	18 *s.* per week	1 *s.*	20 *s.*
-	-	- -	- -	436		1 Letter Carrier - -	- -	- -	14 *s.* per week.
						1 ditto - - - -	- -	- -	7 *s.* per week.
-	-	- -	- -	1,050		Extra allowance during race weeks	- -	- -	2 *l.* 8 *s.*
						Extra allowance - - -	- -	- -	3 *s.* per week.
						5 Rural Post Messengers -	- -	- -	179 *l.* per year.
-	-	- -	7,507	465,009		Weekly allowances to Sub-Postmasters, &c., for delivery, &c., 141 *l.* p' year.			

* And after 10 years' service to 25 *s.*

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - -	46,053	4,831	44,554	920	79,514	5,291	257,733	- -	10,845	-	14,675	4,128
Newport, Monmouthshire -	320	30	393	11	797	28	1,262	- -	-	-	44	108
Newport Pagnell - - -	90	8	51	-	-	10	385	- -	30		19	-
Newport, Salop - - -	70	7	36	-	-	7	285	- -	60	-	19	-
Newton Abbot - - -	170	18	169	1	50	19	788	- -	60	-	22	-
Newton-le-Willows - -	85	5	46	-	-	6	248	- -	30	-	23	-
Newtown, Montgomeryshire -	80	5	21	-	-	7	213	- -	35	-	18	-
Normanton - - - -	205	22	399	9	383	17	1,422	- -	-	-	96	-
Northallerton - - -	113	18	163	-	-	9	616	- -	80	-	35	-
Northampton - -	375	38	362	10	625	24	1,127	- -	23	-	28	-
North Shields - - -	198	8	38	1	85	11	451	- -	26	-	13	-
Northwich - - - -	80	10	102	-	-	10	362	- -	70	-	26	-
Norwich - - - - -	450	103	960	17	1,193	70	3,242	- -	-	-	133	70
Nottingham - - -	500	61	452	24	1,692	54	3,444	- -	-	-	110	-
Nuneaton - - - -	75	3	15	-	-	9	310	- -	40	-	16	-
Oakham - - - -	100	10	53	-	-	8	410	- -	40	-	18	-
Okehampton - - -	55	8	77	-	-	5	247	- -	10	-	11	-
Carried forward - - -	49,019	5,180	47,891	993	84,339	5,585	272,545	- -	11,849	-	15,306	4,306

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued.*

Rates and Taxes, including Water and Fire Insurance.	Fuel and Light.	Stationery and Printing.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1874-75.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*				
					Towns.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.					
–	–	– –	7,507	465,009	Newport (Monmouthshire).	1 Clerk – – – –	120 *l.* per year	5 *l.*	160 *l.*
						3 ditto – – – –	90 *l.* per year	4 *l.*	110 *l.*
						6 Sorting Clerks – –	20 *s.* per week thence by	1 *s.* 1 *s.* 6 *d.*	25 *s.* 33 *s.*
–	–	– –	104	3,028		7 Letter Carriers, &c. – –	16 *s.* per week	1 *s.*	20 *s.*
						3 Auxiliaries – – –	– –	– –	7 *s.* per week.
						2 Stampers – – –	– –	– –	16 *s.* per week.
						Extra Allowance – –	– –	– –	3 *s.*
						1 Medical Officer, 8 *s.* 6 *d.* for each man, estimated at –			12 *l.* per year.
–	–	– –	– –	575		16 Rural Post Letter Carriers	– –	– –	524 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 165 *l.* p'year.			
					Newton Abbot –	1 Clerk – – – –	18 *s.* per week	1 *s.*	30 *s.*
–	–	– –	– –	470		3 Letter Carriers – –	14 *s.* per week	6 *d.*	16 *s.*
						1 ditto – – – –	– –	– –	8 *s.* a week.
						3 ditto – – – –	– –	– –	7 *s.* a week.
						Extra allowances – –	– –	– –	4 *s.* a week.
						12 Rural Messengers – –	– –	– –	435 *l.* a year.
–	–	– –	45	1,304		Weekly allowances to Sub-Postmasters –		– –	122 *l.* a year.
					Normanton –	1 Clerk – – – –	38 *s.* per week	2 *s.*	48 *s.*
						2 ditto – – – –	28 *s.* per week	1 *s.* 6 *d.*	35 *s.*
						3 Sorting Clerks – –	18 *s.* per week	1 *s.* 6 *d.*	25 *s.*
–	–	– –	– –	432		8 ditto – – – –	20 *s.* per week	1 *s.*	27 *s.*
						5 Letter Carriers, &c. –	18 *s.* per week	1 *s.*	22 *s.*
						12 Rural Post Letter Carriers	– –	– –	421 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 379 *l.* p'year.			
					(Sub-Offices):				
–	–	– –	– –	367	Mirfield –	3 Letter Carriers – –	14 *s.* per week	6 *d.*	16 *s.*
					Sowerby Bridge	2 ditto – – –	14 *s.* per week	6 *d.*	18 *s.*
					Heckmondwike	2 Letter Carriers – –			
					Castleford –	2 ditto – – – –	14 *s.* per week.	6 *d.*	16 *s.*
					Cleckheaton –	1 ditto – – – –			
–	–	– –	44	2,549	South Milford	1 Letter Carrier – –	16 *s.* per week.	1 *s.*	20 *s.*
					Northampton –	1 Clerk – – – –	120 *l.* per year	5 *l.*	160 *l.*
						3 ditto – – – –	90 *l.* per year	4 *l.*	110 *l.*
–	–	– –	– –	1,007		5 Sorting Clerks – –	20 *s.* per week thence by	1 *s.* 1 *s.* 6 *d.*	25 *s.* 33 *s.*
						10 Letter Carriers – –	16 *s.* per week	6 *d.*	20 *s.*
						1 Auxiliary – – –	– –	– –	10 *s.* per week.
						Extra allowances – –	– –	– –	14 *s.* per week.
–	–	– –	135	2,675		13 Rural Post Letter Carriers	– –	– –	530 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 78 *l.* p' year.			
						1 Medical Officer, 8 *s.* 6 *d.* for each man –		– –	11 *l.* a year.
					North Shields –	1 Clerk – – – –	20 *s.* per week	1 *s.* 6 *d.*	33 *s.*
–	–	– –	52	863		Half wages of one Clerk at – (Other half charged to Telegraphs.)	– –	– –	14 *s.* per week.
						8 Letter Carriers – –	16 *s.* per week	1 *s.*	20 *s.*
						3 Auxiliaries – – –	– –	– –	7 *s.* per week.
–	–	– –	– –	640		Extra allowances – –	– –	– –	3 *s.* 6 *d.* p'wk.
					Norwich – –	1 First Class Clerk – –	120 *l.* per year	5 *l.*	160 *l.*
						2 Second ditto – – –	90 *l.* per year	4 *l.*	110 *l.*
						4 Sorting Clerks, 1st Section	27 *s.* per week	1 *s.*	35 *s.*
–	–	– –	116	6,164		10 ditto, 2nd Section – –	18 *s.* per week.	1 *s.*	25 *s.*
						26 Letter Carriers, &c. –	16 *s.* per week	1 *s.*	20 *s.*
						3 Auxiliary Sorters – –	– –	– –	12 *s.* per week.
						2 ditto – – – –	– –	– –	10 *s.* per week
–	–	– –	150	6,348		Extra allowances – –	– –	– –	14 *s.* 3 *d.* p' wk.
						40 Rural Post Letter Carriers	– –	– –	1,547 *l.* per year.
						1 Medical Officer, 8 *s.* 6 *d.* each man, estimated at		– –	22 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 606 *l.* p' year.			
–	–	– –	– –	456	Nottingham –	1 Clerk – – – –	140 *l.* per year	6 *l.*	180 *l.*
						5 ditto – – – –	100 *l.* per year	5 *l.*	130 *l.*
						3 Sorting Clerks, 1st Section	27 *s.* 6 *d.* p'wk.	1 *s.* 6 *d.*	35 *s.*
						14 ditto, 2nd Section – –	18 *s.* per week	1 *s.* 6 *d.*	25 *s.* 6 *d.*
–	–	– –	– –	621		1 Inspector of Letter Carriers	25 *s.* per week	1 *s.*	30 *s.*
						30 Letter Carriers, &c. –	17 *s.* per week	1 *s.*	21 *s.*
						5 Auxiliaries – – –	– –	– –	8 *s.* per week.
						1 Auxiliary Letter Carrier –	– –	– –	10 *s.* per week.
–	–	– –	– –	400		Extra Allowances – –	– –	– –	59 *s.* per week.
						18 Rural Post Letter Carriers	– –	– –	728 *l.* per year.
						1 Medical Officer, 8 *s.* 6 *d.* each man, estimated at –			28 *l.* per year.*
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 884 *l.* p'year.			
–	–	– –	8,153	492,908					

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officer.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.		£.		£.	
Brought forward - - -	49,019	5,180	47,891	993	84,339	5,585	272,545	- -	11,349	-	15,306	4,306
Oldham - - - - -	207	7	65	5	251	21	857	- -	-	-	37	-
Ormskirk - - - - -	90	7	39	-	-	8	341	- -	35	-	17	-
Oswestry - - - - -	120	30	244	-	-	16	796	- -	80	-	44	-
Otley - - - - - -	80	6	74	-	-	7	376	- -	40	-	35	-
Oundle - - - - -	75	6	35	-	-	8	290	- -	20	-	10	-
Oxford - - - - -	460	38	457	10	852	33	1,506	- -	-	-	47	50
Pembroke - - - - -	70	11	70	-	-	11	362	- -	30	-	10	-
Pembroke Dock - - -	100	2	20	-	-	5	158	- -	40	-	16	-
Penrith - - - - -	155	34	244	1	55	27	1,325	-	65	-	56	-
Penryn - - - - -	72	1	4	-	-	3	117	- -	15	-	10	-
Penzance - - - - -	140	13	137	1	52	9	371	- -	60	-	46	-
Pershore - - - - -	60	7	45	-	-	10	345	- -	30	-	13	-
Peterborough - - -	250	24	235	4	318	21	1,137	- -	-	-	16	-
Petersfield - - - - -	100	18	188	-	-	10	746	- -	45	-	32	-
Carried forward - - -	50,998	5,384	49,748	1,014	85,867	5,774	281,272	- -	11,809	-	15,695	4,356

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued.*

Rates and Taxes, including Water and Fire Insurance.	Fuel and Light.	Stationery and Printing.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1874–75.	Towns.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*] Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.					
–	–	–	8,153	492,908	Oldham	1 Clerk	20 *s.* per week	1 *s.* 6 *d.*	35 *s.* 6 *d.*
						3 Sorting Clerks	18 *s.* per week	1 *s.* 6 *d.*	25 *s.* 6 *d.*
						1 Boy Clerk	–	–	6 *s.* per week.
–	–	–	50	1,467		11 Letter Carriers	18 *s.* per week	1 *s.*	21 *s.*
						3 ditto	–	–	12 *s.* per week.
						3 ditto	–	–	8 *s.* per week.
						Extra allowance	–	–	7 *s.*
						4 Rural Post Letter Carriers	–	–	184 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 37 *l.* p'year.			
–	–	–	–	522	Ormskirk	2 Letter Carriers	14 *s.* per week	1 *s.*	18 *s.* per week.
						1 Auxiliary	–	–	7 *s.* per week.
						5 Rural Post Messengers	–	–	193 *l.* per year.
						Weekly allowances to Sub-Postmasters	–	–	48 *l.* per year.
–	–	–	–	1,284	Otley	1 Letter Carrier	14 *s.* per week	1 *s.*	16 *s.* per week.
						1 Auxiliary	–	–	10 *s.* 6 *d.* p'wk.
						1 ditto	–	–	8 *s* per week.
						4 Rural Post Messengers	–	–	156 *l.* per year.
–	–	–	–	605		Weekly allowances to Sub-Postmasters, &c., for delivery, &c., 133 *l.* a year.			
					Oxford	1 First Class Clerk	120 *l.* per year	5 *l.*	160 *l.*
						4 Second ditto	90 *l.* per year	4 *l.*	110 *l.*
–	–	–	–	430		4 Sorting Clerks	20 *s.* per week thence by	1 *s.* 1 *s.* 6 *d.*	25 *s.* 33 *s.*
						4 Sorters	16 *s.* per week	1 *s.*	20 *s.*
						11 Letter Carriers, &c.	16 *s.* per week	6 *d.*	20 *s.*
						1 Auxiliary	–	–	13 *s.* per week.
						4 Auxiliaries	–	–	7 *s.* per week.
–	–	–	108	3,480		13 Rural Post Letter Carriers	–	–	484 *l.* per year.
						Extra allowances	–	–	23 *s.* per week.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 127 *l.* p'year.			
						Medical officer, 8 *s.* 6 *d.* each man	–	–	11 *l.* a year.
					Pembroke Dock	2 Letter Carriers	12 *s.* per week	6 *d.*	14 *s.* per week.
–	–	–	–	542		1 Auxiliary	–	–	9 *s.* per week.
						1 ditto	–	–	6 *s.* per week
						Extra allowance	–	–	2 *s.* per week.
						1 Rural Post Messenger	–	–	39 *l.* per year.
–	–	–	–	334	Penrith	1 Clerk	20 *s.* per week	1 *s.*	30 *s.*
						1 Sorter	14 *s.* per week	6 *d.*	18 *s.*
						2 Letter Carriers	16 *s.* per week	6 *d.*	20 *s.*
						1 ditto	–	–	14 *s.* per week.
						1 Auxiliary Letter Carrier	–	–	15 *s.* per week.
–	–	–	60	1,960		1 Auxiliary	–	–	8 *s.* per week.
						2 ditto	–	–	7 *s.* per week.
						Extra allowances	–	–	9 *s.* per week.
						19 Rural Post Letter Carriers	–	–	783 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 238 *l.* p'year.			
						Allowances to Postmaster	–	–	21 *s.* per week.
–	–	–	–	218	Penzance	1 Clerk	18 *s.* per week	1 *s.*	30 *s.*
						3 Letter Carriers	12 *s.* per week	6 *d.*	14 *s.*
						1 Auxiliary Letter Carrier	–	–	7 *s.* per week.
						1 ditto ditto	–	–	6 *s.* per week.
–	–	–	46	852		Extra allowance	–	–	2 *s.* 6 *d.* p' week.
						4 Rural Post Letter Carriers	–	–	130 *l.* per year.
						Weekly allowance to Sub-Postmasters & others for delivery, &c., 92 *l.* p'year.			
–	–	–	–	493	Peterborough	1 Clerk	90 *l.* per year	4 *l.*	110 *l.*
						3 Clerks	20 *s.* per week	1 *s.* 6 *d.*	33 *s.*
						6 Sorters	16 *s.* per week	1 *s.*	20 *s.*
						5 Letter Carriers	14 *s.* per week	6 *d.*	18 *s.*
						5 Auxiliary Letter Carriers	–	–	7 *s.* per week.
–	–	–	120	2,076		Extra allowance for delivery, &c.	–	–	27 *s.* per week.
						5 Rural Post Letter Carriers	–	–	212 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 285 *l.* p' year.			
–	–	–	–	1,111	Petersfield	1 Letter Carrier	14 *s.* per week	6 *d.*	16 *s.*
						Extra allowances	–	–	15 *s.* per week.
						9 Rural Post Messengers	–	–	315 *l.* a year.
						Weekly allowances to Sub-Postmasters, &c., for delivery, &c., 192 *l.* per year.			
–	–	–	8,537	508,282					

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	50,998	5,384	49,748	1,014	85,867	5,774	281,272	- -	11,809	-	15,695	4,356
Petworth - - - - -	90	20	209	-	- -	9	534	- -	30	-	26	-
Pickering - - - -	55	8	51	-	- -	6	261	- -	20	-	11	-
Plymouth - - - - -	332	22	303	21	1,520	52	2,225	- -	-	-	176	140
Plympton - - - -	50	3	40	-	- -	3	138	- -	10	-	9	-
Ponders End - - -	45	3	41	-	- -	5	203	- -	10	-	8	-
Pontefract - - - -	90	9	82	1	21	8	330	- -	50	-	31	-
Pontypool - - - - -	90	9	105	-	- -	6	237	- -	50	-	27	-
Pontypridd - - - -	100	19	160	-	- -	8	428	- -	60	-	46	-
Poole - - - - -	100	4	43	-	- -	7	191	- -	60	-	23	-
Portsmouth - - - -	520	16	199	16	1,260	35	1,680	- -	-	-	98	110
Prescot - - - - -	75	4	33	-	- -	6	260	- -	35	-	14	-
Preston - - - - -	404	38	400	17	1,080	49	2,545	- -	-	-	128	-
Pwllheli - - - - -	70	17	95	-	- -	7	260	- -	30	-	10	-
Ramsgate - - - -	275	5	49	4	242	15	597	- -	30	-	29	-
Carried forward - - -	53,294	5,561	51,557	1,073	89,990	5,999	291,181	- -	12,194	-	16,331	4,606

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued.*

Rates and Taxes, including Water and Fire Insurance.	Fuel and Light.	Stationery and Printing.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1874–75.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]			
					Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	Plymouth - -	1 Clerk - - - -	140 *l.* per year	6 *l.*	180 *l.*
–	–	– –	8,537	508,282		2 Clerks - - - -	100 *l.* per year	5 *l.*	130 *l.*
						7 Sorting Clerks, 1st Section	27 *s.* per week	1 *s.* 6 *d.*	35 *s.*
						10 ditto, 2nd Section - -	18 *s.* per week	1 *s.*	25 *s.*
–	–	– –	– –	889		16 Letter Carriers, &c. -	16 *s.* per week	6 *d.*	20 *s.*
						1 Railway Sorter - -	– –	– –	21 *s.* per wee
						1 ditto - - - -	– –	– –	15 *s.* per we
						1 ditto - - - -	– –	– –	12 *s.* per wee
						1 ditto - - - -	– –	– –	10 *s.* per wee
						1 ditto - - - -	– –	– –	9 *s.* per week
–	–	– –	– –	398		2 Auxiliaries - - -	– –	– –	12 *s.* per wee
						9 ditto - - - -	– –	– –	13 *s.* per wee
						8 ditto - - - -	– –	– –	6 *s.* per week
						1 ditto - - - -	– –	– –	7 *s.* per week
						Extra allowances - -	– –	– –	55 *s.* 6 *d.* p'
–	–	– –	– –	4,695		11 Rural Post Letter Carriers	– –	– –	290 *l.* per yea
						1 Medical Officer, 8 *s.* 6 *d.* each man, estimated at -			26 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 281 *l.* p' ye			
					Ponders End -	3 Letter Carriers - -	16 *s.* per week	6 *d.*	18 *s.*
–	–	– –	– –	247		1 ditto - - - -	– –	– –	18 *s.* per wee
						1 Auxiliary - - -	– –	– –	6 *s.* per week
						Extra allowance - - -	– –	– –	1 *s.* per week
					Pontefract -	2 Letter Carriers - -	14 *s.* per week	6 *d.*	16 *s.* per wee
–	–	– –	– –	307		Extra allowances - -	– –	– –	2 *s.* 6 *d.* p'
						6 Rural Post Messengers -	– –	– –	234 *l.* per ye
						Weekly allowances to Sub-Postmasters, &c., for delivery, &c., 12 *l.* per yea			
					Portsmouth -	1 First Class Clerk - -	140 *l.* per year	6 *l.*	180 *l.*
–	–	– –	– –	604		5 Second ditto - - -	90 *l.* per year	5 *l.*	120 *l.*
						4 Sorting Clerks, 1st Section	26 *s.* per week	1 *s.* 6 *d.*	33 *s.*
						5 Sorting Clerks, 2nd ditto	20 *s.* per week	1 *s.*	25 *s.*
						4 Stampers - - -	18 *s.* per week	1 *s.*	22 *s.*
						1 Inspector of Letter Carriers	26 *s.* per week	1 *s.* 6 *d.*	33 *s.*
						24 Letter Carriers - -	16 *s.* per week	1 *s.*	21 *s.*
–	–	– –	– –	509		3 ditto - - - -	– –	– –	7 *s.* per week
						Extra allowances - -	– –	– –	6 *s.* 6 *d.* p' w
						1 Letter Carrier - -	– –	– –	15 *s.* per wee
						2 Rural Post Letter Carriers	– –	– –	88 *l.* per year.
						1 Medical Officer, 8 *s.* 6 *d.* each man, estimated at -			20 *l.* per year
–	–	– –	– –	794		Weekly allowances to Sub-Postmasters & others for delivery, &c., 53 *l.* p' ye			
					Prescot - -	2 Letter Carriers - -	14 *s.* per week	6 *d.*	18 *s.*
						4 Rural Post Messengers -	– –	– –	161 *l.* per ye
						Weekly allowances to Sub-Postmasters, &c., for delivery, &c., 26 *l.* per yea			
–	–	– –	– –	417	Preston -	1 Clerk - - - -	120 *l.* per year	5 *l.*	160 *l.*
						3 ditto - - - -	90 *l.* per year	4 *l.*	110 *l.*
						3 Sorting Clerks, 1st Section	25 *s.* per week	1 *s.* 6 *d.*	32 *s.* 6 *d.*
						6 ditto, 2nd Section - -	18 *s.* per week	1 *s.*	24 *s.*
–	–	– –	120	3,987		3 Boy Clerks - - -	– –	– –	12 *s.* per week
						17 Letter Carriers - -	16 *s.* per week	1 *s.*	20 *s.*
						2 Auxiliaries - - -	– –	– –	8 *s.* per week.
						2 ditto - - - -	– –	– –	12 *s.* per wee
						23 Rural Post Letter Carriers	– –	– –	858 *l.* per yea
–	–	– –	– –	417		Extra allowances - -	– –	– –	31 *s.* per week
						4 Letter Carriers (Blackpool)	14 *s.* per week	1 *s.*	18 *s.*
						1 ditto - ditto (Lytham) -	14 *s.* per week	1 *s.*	18 *s.*
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 711 *l.* p' yea			
						1 Medical Officer, 8 *s.* 6 *d.* each man, estimated at -			14 *l.* per year.
–	–	– –	160	4,717					
					Ramsgate - -	1 Clerk - - - -	80 *l.* per year	3 *l.*	100 *l.*
						3 Clerks, sorting - -	18 *s.* per week	1 *s.*	30 *s.**
						5 Letter Carriers - -	14 *s.* per week	6 *d.*	18 *s.*
						4 Auxiliaries - - -	– –	– –	10 *s.* 6 *d.* per wee
–	–	– –	– –	485		2 ditto - - - -	– –	– –	10 *s.* per week
						1 Summer allowance - -	– –	– –	7 *s.*
						1 Auxiliary Letter Carrier -	– –	– –	6 *s.* per week.
						Extra allowances - -	– –	– –	3 *s.* 6 *d.* p' wk
						- - ditto - - for summer	– –	– –	3 *s.* per week.
–	–	– –	100	1,322		3 Rural Post Letter Carriers -	– –	– –	124 *l.* per year
						Allowances to Sub-Postmasters	– –	– –	50 *l.* per year.
–	–	– –	8,917	528,070					

* The first clerk to rise to 33 *s.* a week.

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued.*

POST TOWNS.	SALARIES AND WAGES.							Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries and Wages of Substitutes.			
		No.	Amount.	No.	Amount.	No.	Amount.				
	£.		£.		£.		£.	£.	£.	£.	£.
Brought forward - -	53,294	5,561	51,557	1,073	9,990	5,990	291,181	- -	12,194	-	16,331	4,606
Reading - - - - - -	400	42	480	13	938	43	2,041	- -	-	-	60	-
Redcar - - - - - -	85	3	32	-	-	4	220	-	35	-	30	-
Redditch - - - - -	80	11	128	-	-	12	577	- -	55	-	38	-
Redhill - - - - - -	149	12	11 8	-	-	10	605	- -	90	-	38	-
Redruth - - - - - -	87	5	35	-	-	6	198	- -	40	-	22	-
Reigate - - - - - -	130	6	47	-	-	11	425	- -	60	-	30	-
Retford - - - - - -	90	8	52	-	-	8	351	- -	40	-	21	-
Rhayader - - - - -	40	1	4	-	-	3	85	- -	-	-	4	-
Rhyl - - - - - -	110	23	311	2	90	22	998	- -	50	-	74	-
Richmond, Surrey - - -	150	4	39	1	57	15	653	- -	70	-	68	-
Richmond, Yorkshire - -	90	11	76	-	-	8	307	- -	40	-	23	-
Ringwood - - - - -	100	3	29	-	-	8	236	- -	60	-	11	-
Ripon - - - - - -	85	8	39	-	-	13	450	- -	50	-	21	-
Rochdale - - - - -	250	13	103	3	231	20	1,056	- -	-	-	101	-
Rochester - - - - -	160	15	113	1	73	12	681	- -	65	-	49	-
Romford, E. - - - - -	110	31	289	-	-	16	792	- -	50	-	39	-
Romsey - - - - - -	82	9	73	-	-	7	315	- -	30	-	16	-
Carried forward - - -	55,492	5,766	53,525	1,093	91,379	6,208	301,171	- -	12,929	-	16,976	4,606

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued.*

Towns.	Force.	Minimum.	Annual Increment.	Maximum.	Rates and Taxes (including Water and Fire Insurance).	Fuel and Light.	Stationery and Printing.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1874–75.
	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]				£.	£.	£.	£.	£.
Reading	1 Clerk	120 *l.* p' year	5 *l.*	160 *l.*	–	–	–	8,917	528,070
	3 Clerks	90 *l.* p' year	4 *l.*	110 *l.*					
	4 Sorting Clerks	26 *s.* p' week	1 *s.* 6 *d.*	33 *s.*	–	–	–	195	4,114
	4 Sorting Clerks, Lower Section	18 *s.* p' week	1 *s.*	25 *s.*					
	16 Letter Carriers	16 *s.* p' week	1 *s.*	21 *s.*					
	25 Rural Post Letter Carriers	–	–	998 *l.* p' year.					
	Weekly Allowances to Sub-Postmasters & others for delivery, &c., 159 *l.* p' year.								
	1 Allowance in lieu of uniform	–	–	2 *s.* a week.	–	–	–	–	402
	1 Auxiliary	–	–	9 *s.* per week.					
	1 ditto	–	–	10 *s.* p' week.					
	Extra Allowances	–	–	9 *s.* per week.					
	1 Medical Officer at 8 *s.* 6 *d.* per man, estimated at	–	–	16 *l.* per year	–	–	–	–	878
Redhill	2 Letter Carriers	14 *s.* p' week	6 *d.*	16 *s.*					
	1 Station Messenger	–	–	13 *s.* p' week.					
	1 Auxiliary	–	–	6 *s.* p' week.					
	6 Rural Messengers	–	–	241 *l.* p' year.	–	–	–	34	1,034
	Weekly Allowances to Sub-Postmasters & others for delivery, &c., 196*l.* p' year								
	Allowances for Station Service, &c.	–	–	13 *s.* 6 *d.*					
Reigate	2 Letter Carriers	12 *s.* p' week	6 *d.*	16 *s.* p' week.					
	1 Auxiliary Carrier	–	–	10 *s.* p' week.					
	2 ditto	–	–	7 *s.* p' week.					
	1 ditto	–	–	6 *s.* p' week.	–	–	–	–	382
	5 Rural Post Letter Carriers	–	–	166 *l.* p' year.					
	Weekly Allowances to Sub-Postmasters, &c., for Delivery	–	–	85 *l.*					
	Extra Allowances	–	–	6 *s.* 6 *d.* p' week.	–	–	–	–	692
Retford	3 Letter Carriers	14 *s.* p' week	6 *d.*	18 *s.*					
	4 Rural Post Letter Carriers	–	–	159 *l.* p' year.					
	1 Auxiliary	–	–	7 *s.* p' week.	–	–	–	–	554
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 39*l.* p' year.								
Rhyl	2 Sorting Clerks	16 *s.* p' week	1 *s.*	21 *s.*					
	1 Railway Messenger	14 *s.* p' week	6 *d.*	18 *s.*					
	3 Letter Carriers	14 *s.* p' week	1 *s.*	18 *s.*					
	1 Auxiliary	–	–	7 *s.* p' week.					
	17 Rural Post Letter Carriers	–	–	600 *l.* p' year.					
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 187 *l.* p' year.								
	Summer Allowance	–	–	6 *s.* p. week.	–	–	–	–	133
	Extra Allowance	–	–	1 *s.* p' week.					
Richmond, Surrey	1 Clerk	20 *s.* p' week	1 *s.*	30 *s.* p' week					
	10 Letter Carriers	16 *s.* p' week	6 *d.*	20 *s.* p' week					
	2 Auxiliary Letter Carriers	–	–	7 *s.* p' week					
	1 ditto	–	–	10 *s.* p' week.					
	2 Auxiliaries	–	–	13 *s.*					
	Extra Allowance to Head Letter Carrier	–	–	4 *s.* p' week.	–	–	–	33	1,666
	Weekly Allowances to Sub-Postmaster & others for Delivery, 52 *l.* p' year.								
Ripon	2 Letter Carriers	14 *s.* p' week	6 *d.*	18 *s.*					
	1 Auxiliary Letter Carrier	–	–	7 *s.* p' week.					
	1 ditto	–	–	11 *s.* p' week.					
	9 Rural Post Letter Carriers	–	–	312 *l.* p' year.					
	Extra Allowance	–	–	1 *s.* 6 *d.* p' week.	–	–	–	–	1,037
Rochdale	1 Clerk	20 *s.* p' week	1 *s.*	33 *s.*					
	2 Clerks	20 *s.* p' week	1 *s.*	30 *s.*					
	2 Boy Clerks	–	–	10 *s.* p' week.					
	10 Letter Carriers	16 *s.* p' week	1 *s.*	20 *s.*					
	1 Sorter	–	–	18 *s.* p' week.					
	7 Rural Post Letter Carriers	–	–	305 *l.* p' year.					
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 102 *l.* p' year.								
	3 Auxiliaries	–	–	12 *s.* p' week.	–	–	–	–	536
	Extra Allowances	–	–	14 *s.* p' week.					
Rochester	1 Clerk	20 *s.* p' week	1 *s.*	25 *s.* p' week.*					
	4 Letter Carriers	16 *s.* p' week	1 *s.*	20 *s.* p' week.					
	1 Auxiliary	–	–	13 *s.* p' week.					
	1 ditto	–	–	9*s.* p' week.					
	Extra Allowances	–	–	6 *s.* p' week.					
	6 Rural Post Letter Carriers	–	–	317 *l.* p' year.					
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 86 *l.* p' year.								
	3 Letter Carriers	14 *s.* p'week	6 *d.*	18 *s.* p' week.	–	–	–	41	1,182
	1 Station Messenger	–	–	14 *s.* p' week.					
	1 Letter Carrier	–	–	6 *s.* p' week.					
	Extra Allowances	–	–	2 *s.* p' week.					
	11 Rural Messengers	–	–	363 *l.* p' year.					
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 242 *l.* p'year.								
	* And after, by 1 *s.* 6 *d.* to 33 *s.* per week.				–	–	–	55	1,335
					–	–	–	–	516
					–	–	–	9,379	545,457

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued.*

POST TOWNS.	SALARIES AND WAGES.							Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	
Brought forward - - -	55,492	5,766	53,525	1,093	91,379	6,208	501,171	- -	12,929	-	16,976	4,606
Ross, Hereford - - -	120	23	145	1	78	19	1,006	- -	40	-	36	-
Rotherham - - - -	220	25	204	6	435	22	1,197	- -	-	-	88	-
Royston - - - - -	100	21	175	-	-	13	567	- -	50	-	21	-
Ruabon - - - - -	90	13	147	-	-	7	315	- -	50	-	23	-
Rugby - - - - -	235	41	448	4	275	23	1,105	- -	25	1	34	-
Rugeley - - - -	70	9	93	-	-	6	243	- -	30	-	27	-
Runcorn - - - -	90	2	11	-	-	5	215	- -	70	-	25	-
Ryde, Isle of Wight - - -	150	9	125	1	60	14	731	- -	80	-	114	57
Saffron Walden - - -	70	7	45	-	-	7	240	- -	15	-	16	-
St. Albans - - - -	130	8	61	-	-	11	549	- -	40	-	8	-
St. Austell - - - -	120	29	368	-	-	13	726	- -	50	-	48	-
St. Clears - - - -	50	6	63	-	-	6	259	- -	-	-	9	-
St. Helens - - - -	176	8	57	1	61	9	404	- -	60	-	8	-
St. Ives - - - -	90	12	147	-	-	4	158	- -	30	-	25	-
St. Neots - - - -	100	18	146	-	-	8	368	- -	70	-	22	-
Salisbury - - - -	325	55	503	5	364	21	1,162	- -	73	-	35	-
Saltburn-by-the-Sea - - -	65	7	48	-	-	2	159	- -	25	-	26	-
Sandy - - - - -	50	7	66	-	-	3	183	- -	10	-	10	-
Sandbach - - - -	60	2	8	-	-	5	184	- -	20	-	11	-
Sandwich - - - -	80	10	83	-	-	9	362	- -	30	-	20	-
Sawbridgeworth - - -	40	-	-	-	-	2	66	- -	-	-	4	-
Saxmundham - - - -	100	19	152	-	-	6	347	- -	60	-	28	-
Scarborough - - - -	250	7	51	4	166	17	670	- -	80	-	28	-
Scole - - - - -	90	10	82	-	-	5	252	- -	30	-	8	-
Carried forward - -	58,363	6,114	56,753	1,115	92,818	6,445	312,639	- -	13,867	-	17,650	4,663

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued.*

Rates and Taxes (Including Water and Fire Insurance).	Fuel and Light.	Stationery and Printing.	Incidental Expenses (including Allowance to Postmasters for Office Expenses.)	Total Amount required for each Establishment for 1874–75.	Towns.	Force.	Minimum.	Annual Increment.	Maximum
£.	£.	£.	£.	£.		Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail			
						[*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]			
–	–	– –	9,379	545,457	Ross – –	1 Clerk – – – –	20 *s.* p' week –	1 *s.*	30 *s.* p' week.
						3 Letter Carriers – –	14 *s.* p' week –	1 *s.*	18 *s.* p' week.
						16 Rural Post Letter Carriers	– –	– –	654 *l.* p' year.
						Extra Allowances – –	– –	– –	8*s.* 9 *d.* p' week.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 209 *l.* p' year.			
–	–	– –	45	1,470	Rotherham –	Chief Clerk – – –	100 *l.* p' year	5 *l.*	130 *l.* p' year.
–	–	– –	85	2,229		1 Clerk – – – –	80 *l.* p' year –	3 *l.*	100 *l.* p' year.
						4 Clerks – – – –	18 *s.* p' week –	1 *s.* 6 *d.*	33 *s.* p' week.
–	–	– –	– –	913		5 Letter Carriers – –	18 *s.* p' week –	6 *d.*	21 *s.* p' week.
						Extra Allowance – – –	– –	– –	8 *s.* p' week.
						3 Auxiliaries – – –	– –	– –	10 *s.* p' week.
–	–	– –	– –	625		1 ditto – – – –	– –	– –	6 *s.* per week.
						13 Rural Post Letter Carriers	– –	– –	533 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 304 *l.* p' year.			
–	–	– –	65	2,187	Rugby – –	1 Clerk – – – –	90 *l.* p' year –	4 *l.*	110 *l.*
						3 Clerks – – – –	18 *s.* p' week –	1 *s.*	33 *s.*
–	–	– –	– –	463		5 Letter Carriers – –	16 *s.* p' week –	6 *d.*	18 *s.*
						2 Auxiliary – – –	– –	– –	7 *s.* p' week.
–	–	– –	– –	411		15 Rural Post Letter Carriers	– –	– –	642 *l.* p' year.
						Extra Allowances – –	– –	– –	6 *s.* p' week.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 222 *l.* p' year.			
					Runcorn – –	3 Letter Carriers – –	14 *s.*	1 *s.*	18 *s.* p' week.
–	–	– –	5	1,342		1 ditto – – – –	– –	– –	8 *s.*
						1 Rural Post Letter Carrier	– –	– –	34 *l.* p' year.
						Extra Allowances – –	– –	– –	2 *s.* p' week.
						Weekly Allowances to Sub-Postmasters & others for Delivery, 26 *l.* p' year.			
–	–	– –	– –	386	Ryde – –	1 Clerk – – – –	20 *s.*	1 *s.*	30 *s.*
						7 Letter Carriers – –	– –	– –	17 *s.* p' week.
						1 ditto – – – –	– –	– –	13 *s.*
–	–	– –	50	838		1 Auxiliary Summer Letter Carrier.	– –	– –	7 *s.*
						1 ditto – – – –	– –	– –	10 *s.*
–	–	– –	– –	1,312		1 Auxiliary – – –	– –	– –	6 *s.* p' week.
						Extra Allowances – –	– –	– –	9 *s.*
–	–	– –	– –	381		3 Rural Post Letter Carriers	– –	– –	118 *l.*
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 191 *l.*			
					St. Albans –	3 Letter Carriers – –	16 *s.*	6 *d.*	18 *s.* p' week.
–	–	– –	40	806		1 Letter Carrier – –	– –	– –	9 *s.*
						1 ditto – – – –	– –	– –	8 *s.*
						6 Rural Post Letter Carriers	– –	– –	310 *l.* p' year.
–	–	– –	– –	450		Weekly Allowances to Sub-Postmasters and others for Delivery, 56 *l.* p' year.			
						Extra Allowances – –	– –	– –	4 *s.* p' week.
–	–	– –	– –	706	St. Helens –	1 Clerk – – – –	18 *s.* p' week –	1 *s.* 6 *d.*	35 *s.*
						3 Letter Carriers – –	16 *s.* p' week –	1 *s.*	20 *s.*
						2 Auxiliaries – – –	– –	– –	12 *s.* p' week.
–	–	– –	65	2,527		4 Rural Post Letter Carriers	– –	– –	173 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 12 *l.*			
						Extra Allowance – –	– –	– –	5 *s.* p' week.
–	–	– –	– –	323					
					St. Neots – –	1 Letter Carrier – –	12 *s.* p' week –	6 *d.*	16 *s.*
						1 Auxiliary – – –	– –	– –	7 *s.* p' week.
–	–	– –	– –	319		7 Rural Post Letter Carriers	– –	– –	238 *l.* p' year.
						Extra Allowances – –	– –	– –	17 *s.* p' week.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 26 *l.* p' year.			
–	–	– –	– –	283					
					Salisbury – –	1 Clerk – – – –	80 *l.* p' year –	4 *l.*	100 *l.*
–	–	– –	– –	575		4 ditto – – – –	18 *s.* p' week –	1 *s.* 6 *d.*	33 *s.*
						5 Letter Carriers – –	14 *s.* p' week –	6 *d.*	18 *s.*
						1 Auxiliary – – –	– –	– –	7 *s.* p' week.
–	–	– –	– –	110		15 Rural Post Letter Carriers	– –	– –	602 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 361 *l.* p' year.			
					Scarborough –	2 Clerks – – – –	20 *s.* p' week –	1 *s.*	30 *s.* p' week.
–	–	– –	– –	687		1 Counter Clerk – –	– –	– –	12 *s.* p' week.
						1 Assistant Clerk, Summer Months	– –	– –	15 *s.* p' week.
						1 Sorter – – – –	16 *s.* p' week –	6 *d.*	20*s.* p' week.
–	–	– –	141	1,386		7 Letter Carriers – –	14 *s.* p' week –	6 *d.*	18 *s.*
						1 Auxiliary, Summer Allowance – – –		– –	8 *s.*
						5 Auxiliaries – – –	– –	– –	8 *s.* p' week.
–	–	– –	– –	462		1 Auxiliary, 4 months in the year – –		– –	14 *s.* p' week.
						3 Rural Post Letter Carriers	– –	–	120 *l.* p' year.
						Extra Allowance – – –	– –	–	5 *s.* 6 *d.* p' week.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 17 *l.* p' year.			
–	–	– –	9,895	566,648					

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued.*

POST TOWNS.	SALARIES AND WAGES.							Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.			
		No.	Amount.	No.	Amount.	No.	Amount.				
	£.		£.		£.		£.	£.	£.	£.	£.
Brought forward - - -	58,363	6,114	56,753	1,115	92,818	6,445	312,639	- -	13,867	-	17,650	4,663
Selby - - - - - -	90	13	84	-	-	12	509	- -	60	-	27	-
Settle - - - - - -	40	5	35	-	-	3	104	- -	10	-	13	-
Sevenoaks - - - - -	120	22	192	-	-	10	623	- -	50	-	40	-
Shaftesbury - - - - -	75	10	67	-	-	6	279	- -	40	-	13	-
Sheerness - - - - -	142	5	41	1	73	7	311	- -	30	-	22	-
Sheffield - - - - -	550	65	462	28	2,350	83	4,649	- -	-	-	222	-
Shepton Mallet - - -	60	5	43	-	-	5	243	- -	15	-	16	-
Sherborne - - - - -	125	15	116	-	-	10	384	- -	65	-	21	-
Shiffnall - - - - - -	60	6	45	-	-	8	288	- -	20	-	13	-
Shipston-on-Stour - - -	50	8	45	-	-	5	236	- -	20	-	10	-
Shoreham - - - - -	75	6	52	-	-	4	190	- -	35	-	14	-
Shrewsbury - - - - -	460	144	1,560	21	1,244	80	4,077	- -	-	-	154	70
Sidmouth - - - - -	65	3	15	-	-	5	161	- -	25	-	12	-
Sittingbourne - - - -	120	16	147	-	-	10	450	- -	70	-	25	-
Skipton - - - - - -	90	27	188	-	-	7	339	- -	60	-	32	-
Sleaford - - - - - -	90	18	110	-	-	8	387	- -	40	-	21	-
Slough - - - - - -	110	11	128	-	-	15	587	- -	110	-	33	-
Soham - - - - - -	75	11	114	-	-	5	190	- -	20	-	11	-
Southall - - - - - -	40	3	24	-	-	5	193	- -	-	-	7	-
Southampton - - - -	450	51	609	16	1,336	51	2,378	- -	-	-	256	-
Carried forward - - -	61,250	6,558	60,830	1,181	97,821	6,784	329,217	- -	14,537	-	18,612	4,733

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued.*

Towns.	Force.	Minimum.	Annual Increment.	Maximum.	Rates and Taxes, including Water and Fire Insurance.	Fuel and Light.	Stationery and Printing.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1874–75.
	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]				£.	£.	£.	£.	£.
Selby	1 Letter Carrier	14 *s.* p' week.	6 *d.*	18 *s.* p' week.	–	–	– –	9,895	566,648
	3 Auxiliaries	– –	– –	7 *s.* p' week.					
	Extra Allowances	– –	– –	3 *s.* p' week.	–	–	– –	– –	770
	8 Rural Messengers	– –	– –	317 *l.* p' year.					
	Allowances to Sub-Postmasters, &c., for Delivery		– –	89 *l.* p' year.					
Sheerness	1 Clerk	20 *s.* p' week	1 *s.*	30 *s.*					
	1 Letter Carrier	– –	– –	20 *s.* p' week.	–	–	– –	202	
	3 Letter Carriers	12 *s.* p' week	6 *d.*	16 *s.*					
	1 ditto	– –	– –	10 *s.* 6 *d.* p' week.					
	1 ditto	– –	– –	10 *s.* p' week.					
	Sub-office Allowances	– –	– –	33 *l.* p' year.	–	–	– –	24	1,049
	Extra Allowance	– –	– –	2 *s.* 6 *d.* p' week.					
	1 Rural Post Messenger	– –	– –	42 *l.* p' year.					
Sheffield	1 Chief Clerk	160 *l.* p' year	8 *l.*	200 *l.*					
	6 Clerks	100 *l.* p' year	5 *l.*	140 *l.*	–	–	– –	– –	474
	8 Sorting Clerks, 1st Section	27 *s.* p' week	1 *s.* 6 *d.*	35 *s.*					
	12 Sorting Clerks, 2nd Section	20 *s.* p' week.	1 *s.*	25 *s.* p' week.					
	1 Inspector of Letter Carriers	80 *l.* p' annum.	5 *l.*	120 *l.*					
	43 Sorters and Letter Carriers	18 *s.* p' week	1 *s.*	23 *s.*	–	–	– –	– –	619
	26 Auxiliaries	– –	– –	10 *s.* p' week.					
	Allowances to 8 Bag Collectors, each at	– –	– –	6 *s.* p' week.					
	5 Rural Post Letter Carriers	– –	– –	260 *l.* p' year.					
	*Medical Officers, 8 *s.* 6 *d.* each man, estimated at		– –	40 *l.*	–	–	– –	266	8,499
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 942 *l.* p' year.								
	Extra Allowances	– –	– –	3 *l.* 18 *s.* p' week.					
	1 Allowance for clearing wall boxes	– –	– –	15 *s.* p' week.					
Shoreham	1 Letter Carrier	14 *s.* p' week	1 *s.*	18 *s.* p' week.					
	1 Auxiliary	– –	– –	9 *s.* p' week.	–	–	– –	– –	377
	Extra Allowances	– –	– –	6 *s.* 9 *d.* p' week.					
	2 Rural Letter Carriers	– –	– –	60 *l.* p' year.					
	Sub Office Allowances	– –	– –	48 *l.* p' year.	–	–	– –	– –	711
Shrewsbury	1 Clerk	140 *l.* p' year	6 *l.*	180 *l.*					
	4 Clerks	100 *l.* p' year	5 *l.*	130 *l.*					
	6 Sorting Clerks, Upper Section, 27 *s.*		1 *s.* 6 *d.*	35 *s.*					
	9 Sorting Clerks, Lower Section, 18 *s.* p' week		1 *s.* 6 *d.*	25 *s.*	–	–	– –	– –	426
	1 Medical Officer, estimated at 18 *l.* a year.								
	10 Letter Carriers	16 *s.* p' week	1 *s.*	21 *s.*					
	1 Auxiliary	– –	– –	10 *s.* 6 *d.* p' week.					
	1 ditto	– –	– –	8 *s.* p' week.					
	1 Boy Sorter	– –	– –	10 *s.* p' week.	–	–	– –	– –	361
	Extra Allowances for collecting bags, &c.	– –	– –	10 *s.* p' week.					
	75 Rural Post Letter Carriers	– –	– –	2,543 *l.* p' year.					
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c.			1,071 *l.* p' year.					
Sittingbourne	2 Letter Carriers	14 *s.* p' week.	1 *s.*	18 *s.* p' week.					
	1 Auxiliary	– –	– –	7 *s.* 6 *d.* p' week.					
	Extra Allowances for Station Service, &c.	– –	– –	5 *s.* 2 *d.* p' week.	–	–	– –	130	7,695
	7 Rural Messengers	– –	– –	234 *l.* p' year,					
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,			107 *l.* p' year.					
Skipton	2 Letter Carriers	14 *s.* p' week	6 *d.*	16 *s.* p' week.					
	Extra Allowance	– –	– –	1 *s.* 6 *d.* p' week.	–	–	– –	– –	278
	5 Rural Letter Carriers	– –	– –	165 *l.*					
	Weekly Allowances to Sub-Postmasters & others, for Delivery, &c., 95 *l.* p' year.								
Slough	2 Letter Carriers	12 *s.* p' week	6 *d.*	16 *s.* p' week.					
	1 ditto	– –	– –	11 *s.* p' week.	–	–	– –	33	845
	2 Letter Carriers	– –	– –	8 *s.* p' week.					
	1 Railway Messenger	– –	– –	15 *s.* p' week.					
	9 Rural Post Letter Carriers	– –	– –	355 *l.* p' year.	–	–	– –	– –	709
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,			33 *l.* p' year.					
	Extra Allowances	– –	– –	3 *s.* p' week.					
Southall	2 Letter Carriers	14 *s.* p' week.	1 *s.*	18 *s.* p' week.					
	Extra Allowance	– –	– –	1 *s.* p' week.	–	–	– –	– –	648
	3 Rural Post Letter Carriers	– –	– –	107 *l.*					
Southampton	1 Clerk	160 *l.* p' year	5 *l.*	200 *l.*					
	5 ditto	100 *l.* p' year	5 *l.*	130 *l.*					
	4 Sorting Clerks	27 *s.* p' week	1 *s.* 6 *d.* p' wk.	35 *s.*					
	5 Sorting Clerks	18 *s.* p' week	1 *s.* 6 *d.* p' wk.	25 *s.*	–	–	– –	– –	410
	15 Letter Carriers, &c.	16 *s.* p' week	1 *s.*	21 *s.*					
	6 Auxiliaries	– –	– –	10 *s.* p' week.					
	6 ditto	– –	– –	7 *s.* p' week.					
	5 ditto	– –	– –	6 *s.* p' week.	–	–	– –	– –	264
	19 Rural Post Letter Carriers	– –	– –	711 *l.* p' year.					
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,			545 *l.* p' year.					
	Extra Allowances	– –	– –	12 *s.* 6 *d.*					
	1 Medical Officer, 8 *s.* 6 *d.* each man, estimated at		– –	21 *l.*	–	–	– –	150	5,179
					–	–	– –	10,498	597,498

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	61,250	6,558	60,830	1,181	97,821	6,784	329,217	- -	14,537	-	13,612	4,733
Southend - - - - -	100	3	33	-	-	5	179	- -	40	-	29	
South Molton - - - - -	80	6	35	-	-	5	226	- -	20	-	12	-
Southport - - - - -	200	7	30	2	137	20	751	- -	-	-	10	-
South Shields - - - -	175	5	36	2	109	13	532	- -	40	-	8	-
Southwell - - - - -	50	6	31	-	-	6	212	- -	20	-	10	-
Spalding - - - - -	100	16	97	-	-	11	650	- -	70	-	26	-
Spilsby - - - - -	65	10	53	-	-	7	353	- -	35	-	14	-
Stafford - - - - -	100	31	314	11	722	31	1,485	- -	50	-	102	-
Staines - - - - - -	110	9	134	-	-	11	593	- -	60	-	47	-
Stalybridge - - - - -	99	2	11	-	-	5	224	- -	35	-	20	-
Stamford - - - - -	150	16	102	3	130	12	579	- -	30	-	29	-
Stanmore - - - - -	60	1	8	-	-	5	161	- -	20	-	6	-
Staplehurst - - - - -	90	16	192	1	86	12	808	- -	15	-	26	-
Stevenage - - - - -	60	5	34	-	-	7	239	- -	25	-	6	-
Stockport - - - - -	300	26	193	6	371	31	1,436	- -	-	-	46	-
Stockton-on-Tees - - -	200	9	64	2	138	18	674	- -	-	-	14	-
Carried forward - - -	63,189	6,726	62,197	1,208	99,514	6,983	338,319	- -	14,997	-	19,017	4,733

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued.*

Rates and Taxes (including Water and Fire Insurance).	Fuel and Light.	Stationery and Printing.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1874–75.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
				Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.					
				[*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]					
£.	£.	£.	£.	£.					
–	–	– –	10,498	597,498	Southend – –	2 Letter Carriers – –	14 *s.* p' week –	1 *s.*	18 *s.*
						1 Auxiliary – – –	– –	– –	9 *s.*
						1 ditto – – – –	– –	– –	7 *s.*
–	–	– –	– –	381		1 Rural Messenger – –	– –	– –	23 *l.* p' year.
						Extra Allowances – –	– –	– –	3 *s.* 6 *d.* p' week.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 23 *l.* p' year.			
–	–	– –	– –	373	Southport –	1 Clerk – – – –	28 *s.* p' week –	1 *s.*	35 *s.*
						1 ditto – – – –	20 *s.* p' week.	1 *s.*	25 *s.*
						2 Sorters – – –	18 *s.* p' week –	1 *s.*	20 *s.*
						7 Letter Carriers – –	16 *s.* p' week –	1 *s.*	20 *s.*
						2 Auxiliaries – – –	– –	– –	16 *s.* p' week.
–	–	– –	61	1,189		5 ditto, additional – –	– –	– –	12 *s.* p' week.
						3 Auxiliaries – – –	– –	– –	8 *s.* p' week.
						1 Rural Post Letter Carrier	– –	– –	39 *l.* p' year.
						Extra Allowances – –	– –	– –	4 *s.* 6 *d.* p' week.
						Weekly Allowances to Sub-Postmasters, &c., for delivery –			12 *l.*
–	–	– –	75	975	South Shields –	2 Clerks – – – –	20 *s.* p' week –	1 *s.* –	25 *s.**
						1 Sorter – – – –	18 *s.* p' week –	1 *s.* –	22 *s.*
						5 Letter Carriers, &c. –	16 *s.* p' week –	1 *s.* –	20 *s.*
						2 Auxiliaries – – –	– –	– –	16 *s.* p' week.
–	–	– –	– –	323		1 Auxiliary – – –	– –	– –	14 *s.*
						3 Auxiliary Letter Carriers –	– –	– –	9 *s.* p' week.
						1 Rural Post Letter Carrier	– –	– –	42 *l.* p' year.
						Extra Allowances – –	– –	– –	3 *s.* 6 *d.*
–	–	– –	45	988	Stafford – –	1 Superintending Clerk at Station Office.	140 *l.* a year –	5 *l.*	200 *l.*
						1 Clerk – – – –	20 *s.* p' week –	1 *s.*	33 *s.*
						8 Sorting Clerks – –	18 *s.* p' week –	1 *s.*	30 *s.*
–	–	– –	– –	520		1 Medical Officer, at 8 *s.* 6 *d.* per man, estimated at –			11 *l.*
						2 Stampers and Porters –	14 *s.* p' week –	6 *d.*	18 *s.*
						3 Letter Carriers – –	14 *s.* p' week –	6 *d.*	18 *s.*
						4 Auxiliaries – – –	– –	– –	12 *s.*
						1 ditto – – – –	– –	– –	6 *s.* p' week.
–	–	– –	120	2,893		21 Rural Post Letter Carriers	– –	– –	751 *l.* p' year.
						Extra Allowances – –	– –	– –	12 *s.* p'week.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 360 *l.* p' year.			
					Stalybridge –	3 Letter Carriers – –	16 *s.* p' week –	1 *s.*	20 *s.* p' week.
–	–	– –	– –	944		1 Auxiliary – – –	– –	– –	12 *s.* p' week.
						1 Rural Post Messenger –	– –	– –	41 *l.* p' year.
					Stamford – –	3 Clerks – – – –	18 *s.* p' week –	1 *s.* 6 *d.*	33 *s.*
						3 Letter Carriers – –	14 *s.* p' week –	1 *s.*	18 *s.*
–	–	– –	– –	389		9 Rural Post Letter Carriers	– –	– –	347 *l.* p' year.
						Extra Allowance – –	– –	– –	2 *s.* p' week.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 95 *l.* p' year.			
					Staplehurst –	1 Clerk – – – –	20 *s.* p' week –	1 *s.*	33 *s.*
–	–	– –	50	1,070		1 Letter Carrier – –	– –	– –	6 *s.* 6 *d.* p' week.
						1 ditto – – – –	– –	– –	6 *s.* p' week.
						Extra Allowance – –	– –	– –	9 *s.* p'week.
						10 Rural Post Letter Carriers	– –	– –	372 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 377 *l.* p' year.			
–	–	– –	– –	255	Stockport – –	1 Clerk – – – –	90 *l.* p' year –	4 *l.*	110 *l.*
						2 Clerks – – –	27 *s.* p' week –	1 *s.* 6 *d.*	35 *s.*
						3 Sorting Clerks – –	18 *s.* p' week –	1 *s.* 6 *d.*	25 *s.*
–	–	– –	33	1,250		11 Letter Carriers, &c. –	16 *s.* p' week –	1 *s.*	20 *s.*
						4 ditto – – – –	– –	– –	12 *s.*
						7 Auxiliaries – each at	– –	– –	8 *s.* p' week.
						9 Rural Post Letter Carriers	– –	– –	312 *l.* p' year.
						Extra Allowances – –	– –	– –	12 *s.* 6 *d.* p'week.
–	–	– –	– –	364		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 309 *l.* p' year.			
					Stockton-on-Tees	2 Clerks – – – –	20 *s.* p' week –	1 *s.*	33 *s.*
						3 Sorters, &c. – – –	16 *s.* p' week –	1 *s.*	20 *s.*
						1 Auxiliary Letter Carrier –	– –	–	8 *s.* p' week.
–	–	– –	60	2,406		1 ditto – – – –	– –	– –	10 *s.* p' week.
						3 Letter Carriers – –	– –	– –	18 *s.* p' week.
						4 Auxiliaries – – –	– –	– –	9 *s.* p' week.
						1 Auxiliary – – –	– –	– –	7 *s.* 6 *d.* p' week.
						1 ditto – – – –	– –	– –	15 *s.* p' week.
–	–	– –	65	1,155		4 Rural Post Letter Carriers	– –	– –	130 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 18 *l.* p' year,			
						Allowances for Delivery, &c.	– –	– –	7 *s.* p'week.
–	–	– –	11,007	612,973		Extra Allowance – –	– –	– –	15 *s.*

* Then by 1 *s.* 6 *d.* to 33 *s.*

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POST OFFICE—(C.) Provincial Establishments in England and Wales, Year ending 31 March 1875—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	63,189	6,726	62,197	1,208	99,514	6,983	338,319	- -	14,997	-	19,017	4,733
Stoke-on-Trent - - -	350	36	516	11	874	43	2,080	- -	-	-	190	-
Stone - - - - - -	80	10	67	-	-	9	350	- -	30	-	16	-
Stonehouse, Gloucester - -	70	12	90	-	-	7	255	- -	30	-	13	-
Stoney Stratford - - -	80	11	78	-	-	6	265	- -	30	-	20	-
Stonham - - - - - -	30	7	50	-	-	7	300	- -	10	-	5	-
Stourbridge - - - - -	137	12	112	1	60	11	642	- -	60	-	54	-
Stourport - - - - -	40	2	10	-	-	6	214	- -	20	-	11	-
Stowmarket - - - - -	65	8	63	-	-	6	267	- -	30	-	10	-
Stratford-on-Avon - - -	100	7	47	-	-	9	338	- -	40	-	31	-
Stroud, Gloucester - - -	140	16	177	3	185	16	723	- -	16	-	57	-
Sudbury, Suffolk - - -	120	17	135	-	-	11	470	- -	90	-	31	-
Sunderland - - -	420	14	122	9	510	35	1,647	- -	-	-	43	91
Sutton - - - - - -	80	6	76	-	-	12	485	-	50	-	30	-
Swaffham - - - - -	60	11	83	-	-	7	258	- -	25	-	15	-
Swansea - - - - -	405	20	247	15	1,022	21	1,299	- -	-	-	41	60
Swindon - - - - -	190	25	327	3	182	25	1,240	- -	-	-	43	-
Tadcaster - - - - -	80	14	191	-	-	12	557	- -	30	-	25	-
Taibach - - - - -	55	3	36	-	-	4	257	- -	20	-	1	-
Tamworth - - - - -	80	9	64	-	-	13	540	- -	40	-	24	-
Tarperley - - - - -	45	5	32	-	-	6	235	- -	30	-	10	-
Carried forward - -	65,816	6,971	64,720	1,250	102,347	7,249	350,741	- -	15,548	-	19,697	4,884

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued.*

Rates and Taxes, (including Water and Fire Insurance).	Fuel and Light.	Stationery and Printing.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1874–75.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]			
					Towns.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.					
–	–	– –	11,007	612,973	Stoke-on-Trent –	1 Clerk – – – –	120 *l.* p' year –	5 *l.*	160 *l.*
						3 Clerks – – – –	90 *l.* p year –	4 *l.*	110 *l.*
						6 Sorting ditto – –	18 *s.* p' week –	1 *s.* 6 *d.*	33 *s.*
						3 Stampers – – –	16 *s.* p' week –	6 *d.*	20 *s.*
						11 Letter Carriers – –	16 *s.* p' week –	1 *s.*	20 *s.*
–	–	– –	50	4,060		6 ditto – – – –	– –	– –	8 *s.* p' week.
						2 ditto – – – –	– –	– –	10 *s.* p' week.
						1 Hanley Sub-office Letter Carrier – – –	14 *s.* p' week.	6 *d.*	18 *s.*
–	–	– –	– –	543		2 Tunstall Sub-office Letter Carriers – – –	14 *s.* p' week.	1 *s.*	18 *s.*
						2 Burslem Sub-office Letter Carriers – – –	16 *s.* p' week –	1 *s.*	20 *s.*
						4 Longton ditto –	14 *s.* p' week –	1 *s.*	18 *s.*
–	–	– –	– –	458		12 Rural Post Letter Carriers	– –	– –	497 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 460 *l.* p' year.			
						1 Medical Officer, 8 *s.* 6 *d.* per man, estimated at – –			12 *l.* p' year.
–	–	– –	– –	473	Stourbridge –	1 Clerk – – – –	20 *s.* p' week –	1 *s.*	30 *s.*
						4 Letter Carriers – –	14 *s.* p' week –	1 *s.*	18 *s.* p' week.
						1 Auxiliary – – –	– –	– –	7 *s.* p' week.
–	–	– –	– –	395		6 Rural Post Letter Carriers	– –	– –	306 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 138 *l.* p' year.			
					Stratford-on-Avon	1 Letter Carrier – –	14 *s.* p' week –	6 *d.*	16 *s.* p' week.
–	–	– –	50	1,115		1 Auxiliary – – –	– –	– –	7 *s.* p' week.
						Extra Allowance – – –	– –	– –	2 *s.* p' week.
						7 Rural Post Messengers –	– –	– –	259 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 16 *l.* p' year.			
–	–	– –	– –	295	Stroud – –	1 Clerk – – – –	20 *s.* p' week –	1 *s.*	33 *s.*
						2 Clerks – – – –	20 *s.* p' week –	1 *s.*	30 *s.*
						2 Letter Carriers – –	12 *s.* p' week –	6 *d.*	16 *s.*
–	–	– –	– –	435		1 Auxiliary Letter Carrier –	– –	– –	7 *s.* p' week.
						13 Rural Post Letter Carriers	– –	– –	482 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 114 *l.* p' year.			
						Extra Allowances – – – – –		– –	13 *s.*
–	–	– –	– –	556	Sunderland –	1 Clerk – – – –	120 *l.* p' year –	5 *l.*	160 *l.*
						1 ditto – – – –	90 *l.* p' year –	4 *l.*	110 *l.*
						4 Sorting clerks – –	20 *s.* p' week –	1 *s.*	25 *s.*, then by 1 *s.* 6 *d.* to 33 *s.*
–	–	– –	76	1,374		1 Temporary Clerk (Postal Moiety) – –		– –	11 *s.*
						1 ditto, ditto – – –	– –	– –	9 *s.*
						1 Head Letter Carrier –	24 *s.* p' week –	1 *s.*	28 *s.*
–	–	– –	– –	846		13 Letter Carriers – –	18 *s.* p' week –	1 *s.*	22 *s.*
						4 Auxiliaries – – –	– –	– –	16 *s.*
						5 ditto – – – –	– –	– –	8 *s.* p' week.
–	–	– –	50	2,883		1 Auxiliary – – –	– –	– –	10 *s.*
						1 ditto – – – –	– –	– –	10 *s.* 6 *d.* p' week.
						1 ditto – – – –	– –	– –	14 *s.* p' week.
						8 Rural Post Letter Carriers	– –	– –	308 *l.* p' year.
–	–	– –	5	726		1 Medical Officer (8 *s.* 6 *d.* a man) estimated at	– –	– –	17 *l.*
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 130 *l.* p' year.			
						1 Sub-office Letter Carrier (Seaham).	13 *s.* p' week –	6 *d.*	17 *s.*
–	–	– –	– –	441		Extra Allowances – –	– –	– –	15 *s.* 6 *d.*
					Sutton – –	7 Letter Carriers – –	16 *s.* p' week –	1 *s.*	18 *s.* p' week.
–	–	– –	120	3,194		Carshalton Sub-office 5 Letter Carriers.	14 *s.* p' week –	1 *s.*	18 *s.* p' week.
						Extra Allowances – –	– –	– –	1 *s.* p' week.
						Weekly Allowances to Sub-Postmaster for Delivery, &c. –			3 *l.* p' year.
					Swansea –	1 Clerk – – – –	140 *l.* p' year –	6 *l.*	180 *l.*
–		– –	70	2,052		4 Clerks – – – –	90 *l.* p' year –	4 *l.*	110 *l.*
						9 Sorting ditto – – –	18 *s.* p' week –	1 *s.*	25 *s.*, then by 1 *s.* 6 *d.* to 30 *s.*
–	–	– –	– –	883		15 Letter Carriers – –	16 *s.* p' week –	1 *s.*	20 *s.*
						1 Auxiliary Letter Carrier –	– –	– –	12 *s.*
						1 Auxiliary – – –	– –	– –	15 *s.*
						1 ditto – – – –	– –	– –	13 *s.*
–	–	– –	– –	379		1 ditto – – – –	– –	– –	7 *s.* p' week.
						2 Rural Post Letter Carriers	– –	– –	76 *l.* p' year.
						1 Medical Officer, 8 *s.* 6 *d.* a man, estimated at	– –	– –	15 *l.*
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 393 *l.* p' year.			
–	–	– –	– –	748	Swindon – –	1 Clerk – – – –	20 *s.* p' week –	1 *s.*	33 *s.*
						2 Clerks – – – –	20 *s.* p' week –	1 *s.*	30 *s.*
						1 Sorter – – – –	16 *s.* p' week –	1 *s.*	24 *s.* p' week.
–	–	– –	– –	352		4 Letter Carriers – –	14 *s.* p' week –	1 *s.*	18 *s.*
						Extra Allowances – –	– –	– –	4 *s.* 6 *d.*
						20 Rural Post Letter Carriers	– –	– –	776 *l.* p' year.
–	–	– –	11,428	635,181		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 233 *l.* p' year.			

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	65,816	6,971	64,720	1,250	102,347	7,249	350,741	- -	15,548	-	19,697	4,884
Taunton - - - - -	350	56	673	5	410	42	1,941	- -	-	-	50	17
Tavistock - - - - -	100	6	60	-	-	7	319	- -	45	-	19	-
Teignmouth - - - - -	110	3	17	-	-	6	245	- -	65	-	34	-
Tenbury - - - - -	60	5	44	-	-	8	339	- -	20	-	13	-
Tenby - - - - - -	130	7	43	-	-	7	296	- -	60	-	25	-
Tetbury - - - - -	40	4	23	-	-	5	142	- -	10	-	9	-
Tetsworth - - - - -	50	11	106	-	-	9	351	- -	15	-	12	-
Tewkesbury - - - - -	104	15	89	-	-	11	490	- -	45	-	21	-
Thame - - - - - -	55	5	61	-	-	4	191	- -	10	-	10	-
Thetford - - - - -	120	25	173	-	-	16	654	-	120	-	28	-
Thirsk - - - - - -	105	9	61	-	-	9	471	- -	50	-	21	-
Thrapstone - - -	70	11	87	-	-	8	283	- -	30	-	13	-
Tipton - - - - - -	90	5	29	-	-	9	356	- -	50	-	29	-
Tiverton - - - - -	120	16	152	-	-	16	615	- -	100	-	29	-
Todmorden - - - - -	60	6	46	-	-	7	268	- -	30	-	21	-
Torquay - - - - -	275	7	151	4	291	21	1,139	- -	26	-	53	51
Torrington - - - -	55	3	25	-	-	5	202	- -	15	-	8	-
Totnes - - - - -	80	10	95	-	-	10	375	- -	55	-	21	-
Towcester - - - - -	50	9	48	-	-	7	287	- -	25	-	9	-
Tredegar - - - - -	90	6	88	-	-	5	319	- -	40	-	30	-
Tring - - - - - -	80	13	110	-	-	13	520	- -	40	-	16	-
Trowbridge - - - - -	110	5	51	-	-	8	311	- -	50	-	2	-
Carried forward - - -	68,120	7,208	66,952	1,259	103,048	7,482	360,955	- -	16,449	-	20,194	4,952

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POSTOFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued.*

Rates and Taxes (including Water and Fire Insurance).	Fuel and Light.	Stationery and Printing.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1874-75.	Towns.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*] Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.					
–	–	– –	11,428	635,181	Taunton – –	1 Clerk – – – –	100 *l.* p' year –	4 *l.*	140 *l.*
–	–	– –	61	3,502		1 ditto – – – –	20 *s.* p' week –	1 *s.*	33 *s.*
						3 Clerks – – – –	20 *s.* p' week –	1 *s.*	30 *s.*
						7 Sorters – – – –	18 *s.* p' week –	6 *d.*	22 *s.*
						4 Letter Carriers, &c.' –	14 *s.* p' week –	6 *d.*	18 *s.*
–	–	– –	– –	543		1 Suburban Letter Carrier –	– –	– –	15 *s.* p' week.
						1 Auxiliary – – –	– –	– –	12 *s.* p' week.
						1 ditto – – – –	– –	– –	7 *s.* p' week.
–	–	– –	– –	471		1 ditto – – – –	– –	– –	6 *s.* p' week.
						Extra Allowances for clearing Pillar Boxes, &c.	– –	– –	8 *s.* p' week.
						26 Rural Post Letter Carriers –	– –	– –	971 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 317 *l.* p' year.			
–	–	– –	– –	476	Teignmouth –	2 Letter Carriers – –	14 *s.* p' week.	6 *d.*	16 *s.* p' week.
						1 Auxiliary – – –	– –	– –	13 *s.* p' week.
						1 ditto – – – –	– –	– –	7 *s.* p' week.
–	–	– –	– –	554		Extra Allowances – –	– –	– –	6 *s.* 6 *d.* p' week.
						2 Rural Post Letter Carriers	– –	– –	85 *l.*
						Sub-Office Allowances – –	– –	– –	13 *l.*
–	–	– –	– –	224	Tenby – –	2 Letter Carriers – –	12 *s.*	6 *d.*	16 *s.* p' week.
						5 Rural Post Letter Carriers	– –	– –	187 *l.* p' annum.
–	–	– –	– –	534		Extra Allowance – – –	– –	– –	2 *s.* 6 *d.* a week.
						Ditto in Summer – –	– –	– –	7 *l.* p' annum.
						Allowances to Sub-Postmasters for Delivery –	– –	– –	18 *l.* p' annum.
–	–	– –	– –	749	Tewkesbury – –	1 Letter Carrier – – –	14 *s.* p' week –	6 *d.*	16 *s.*
						1 Auxiliary – – –	– –	– –	7 *s.* p' week.
						9 Rural Post Letter Carriers	– –	– –	356 *l.* p' year.
–	–	– –	– –	327		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 58 *l.* p' year.			
						Extra Allowance – – –	– –	– –	7 *s.* p' week.
–	–	– –	– –	1,095	Thetford – –	1 Letter Carrier – –	12 *s.* p' week –	6 *d.*	16 *s.*
						1 Railway Messenger – –	– –	– –	15 *s.* p' week.
						14 Rural Post Letter Carriers	– –	– –	511 *l.* p' year.
–	–	– –	– –	708		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 52 *l.* p' year.			
						Extra Allowance – –	– –	– –	4 *s.*
–	–	– –	– –	483	Tipton – –	6 Letter Carriers – –	16 *s.*	1 *s.*	20 *s.*
						3 ditto Auxiliary – –	– –	– –	7 *s.* p' week.
						Extra Allowance –	– –	– –	5 *s.* p. week.
–	–	– –	– –	554	Tiverton – –	1 Letter Carrier – –	12 *s.* p' week –	6 *d.*	16 *s.*
						1 Auxiliary – – –	– –	– –	11 *s.* p' week.
						1 ditto – – – –	– –	– –	8 *s.*
						1 Auxiliary – – –	– –	– –	7 *s.* p' week.
–	–	– –	40	1,056		1 ditto – – – –	– –	– –	6 *s.* p' week.
						11 Rural Post Letter Carriers	– –	– –	393 *l.* p' year.
						Extra Allowances – –	– –	– –	15 *s.* 6 *d.*
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 57 *l.* p' year			
–	–	– –	– –	425	Todmorden –	2 Letter Carriers – –	16 *s.* p' week –	6 *d.*	18 *s.* p' week.
						1 Auxiliary – – –	– –	– –	7 *s.* p' week.
–	–	– –	45	2,031		4 Rural Post Messengers –	– –	– –	140 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 18 *l.* p' year.			
						Extra Allowance – – –	– –	– –	1 *s.* p' week.
–	–	– –	– –	305	Torquay – –	1 Chief Clerk – – –	90 *l.* p' year –	4 *l.*	110 *l.*
						2 Clerks – – – –	18 *s.* p' week –	1 *s.* 6 *d.*	30 *s.*
						1 Clerk – – – –	20 *s.* p' week.	1 *s.*	30 *s.*
–	–	– –	– –	626		11 Letter Carriers – –	16 *s.* p' week –	6 *d.*	20 *s.*
						Extra Allowances for Collection	– –	– –	25 *s.* p' week.
						1 Auxiliary Letter Carrier –	– –	– –	10 *s.* 6 *d.*
–	–	– –	– –	419		2 Auxiliaries – – –	– –	– –	6 *s.* p' week.
						5 ditto – – – –	– –	– –	7 *s.* p' week.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 321 *l.* p' year.			
						2 Rural Post Letter Carriers	– –	– –	68 *l.*
–	–	– –	– –	567	Tredegar – –	2 Letter Carriers – –	14 *s.* p' week –	6 *d.*	16 *s.*
						1 Auxiliary ditto – –	– –	– –	7 *s.*
–	–	– –	– –	766		2 Rural Post Letter Carriers	– –	– –	68 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 151 *l.* p' year			
						Extra Allowance – –	– –	– –	1 *s.* p' week.
–	–	– –	– –	548	Trowbridge –	3 Letter Carriers – –	14 *s.*	6 *d.*	18 *s.* p' week.
						Extra Allowance – –	– –	– –	2 *s.* 6 *d.*
						5 Rural Post Letter Carriers	– –	– –	182 *l.* p' annum.
–	–	– –	11,574	652,144					

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	68,120	7,208	66,952	1,259	103,048	7,482	360,855	- -	16,449	-	20,194	4,952
Truro - - - - - -	150	18	198	1	65	15	705	- -	85	-	56	-
Tunbridge - - - - -	175	8	83	1	52	10	514	- -	60	-	16	-
Tunbridge Wells - - -	200	22	193	3	247	15	1,112	- -	-	-	69	-
Twickenham - - - -	125	7	122	1	65	14	866	- -	10	-	48	-
Uckfield - - - - -	60	11	61	-	-	5	284	- -	20	-	16	-
Ulceby - - - - - -	70	13	80	-	-	6	297	- -	20	-	10	-
Ulverstone - - - - -	125	17	137	-	-	13	589	- -	65	-	43	-
Uppingham - - - - -	65	6	28	-	-	8	332	- -	20	-	16	-
Uxbridge - - - - -	120	12	99	1	78	14	637	- -	25	-	37	-
Ventnor - - - - -	75	1	4	-	-	4	149	- -	70	-	31	-
Wakefield - - - - -	270	24	191	5	346	19	1,020	- -	-	-	33	-
Wallingford - - - - -	80	14	101	-	-	7	369	- -	50	-	20	-
Walsall - - - - - -	200	9	68	4	280	18	794	- -	-	-	17	-
Waltham Cross - - -	90	6	94	-	-	12	554	- -	50	-	16	-
Wangford - - - - -	70	6	59	-	-	3	254	- -	20	-	11	-
Wansford - - - - -	40	9	76	-	-	2	131	- -	10	-	7	-
Wantage - - - - -	60	9	68	-	-	6	294	- -	25	-	17	-
Ware - - - - - -	120	15	20 2	-	-	7	289	- -	100	-	20	-
Wareham - - - - -	80	9	88	-	-	5	221	- -	40	-	21	-
Warminster - - - - -	90	6	31	-	-	7	281	- -	45	-	15	-
Warrington - - - - -	275	24	224	7	509	32	1,539	- -	-	-	21	-
Carried forward - - -	70,660	7,454	69,159	1,282	104,690	7,704	372,086	- -	17,164	-	20,734	4,952

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued.*

Rates and Taxes (including Water and Fire Insurance).	Fuel and Light.	Stationery and Printing.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1874–75.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
					Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.				
					[*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]				
£.	£.	£.	£.	£.					
–	–	–	11,574	652,144	Truro	1 Clerk	20 *s.* p' week	1 *s.*	30 *s.*
						2 Letter Carriers	14 *s.*	6 *d.*	16 *s.* p' week.
						1 ditto			10 *s.* p' week.
–	–	–	40	1,299		1 ditto			7 *s.*
						3 Auxiliaries			6 *s.* p' week.
						1 ditto			8 *s.* p' week.
–	–	–	52	952		7 Rural Post Letter Carriers			255 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 233 *l.* p' year.			
						Extra Allowances			10 *s.* 6 *d.* p'week.
–	–	–	60	1,881	Tunbridge	1 Clerk	18 *s.* p' week	1 *s.*	30 *s.* p' week.
						2 Letter Carriers	14 *s.*	1 *s.*	16 *s.*
						1 ditto			16 *s.* p' week.
–	–	–	20	1,256		1 Auxiliary			8 *s.* p' week.
						Extra Allowances			4 *s.* p' week.
						6 Rural Post Letter Carriers			260 *l.* p' annum.
–	–	–	–	421		Allowances to Sub-Postmasters for Delivery			100 *l.* p' annum.
					Tunbridge Wells	1 Clerk	34 *s.* p' week	1 *s.* 6 *d.*	40 *s.*
						2 Clerks	18 *s.* p' week	1 *s.* 6 *d.*	33 *s.*
–	–	–	–	477		9 Letter Carriers	16 *s.* p' week	1 *s.*	20 *s.* p' week.
						1 Auxiliary Letter Carrier			5 *s.* 6 *d.*
						5 Rural Post Letter Carriers			273 *l.* p' year.
–	–	–	45	1,004		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 370 *l.* p' year.			
						Extra Allowances			8 *s.*
–	–	–	–	461	Twickenham	1 Clerk	20 *s.* p' week	1 *s.*	30 *s.* p' week.
						6 Letter Carriers	16 *s.* p' week.	6 *d.*	20 *s.* p' week.
						4 ditto			14 *s.* p' week.
						1 ditto			13 *s.* p' week.
–	–	–	–	996		Allowances to Sub-Postmasters for Delivery			263 *l.*
						Teddington Sub-Office:			
						3 Letter Carriers	16 *s.*	6 *d.*	20 *s.*
–	–	–	4	333	Uxbridge	1 Clerk	20 *s.* p' week	1 *s.*	30 *s.*
						3 Letter Carriers	16 *s.* p' week	6 *d.*	20 *s.*
						1 Auxiliary ditto			10 *s.*
–	–	–	75	1,935		1 Auxiliary			6 *s.* p' week.
						9 Rural Post Letter Carriers			377 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 72 *l.* p' year.			
–	–	–	–	620		Extra Allowance			4 *s.*
					Wakefield	2 Clerks	27 *s.* p' week	1 *s.* 6 *d.*	35 *s.* 6 *d.* p'week.
						3 Sorting Clerks	18 *s.* p' week	1 *s.* 6 *d.*	25 *s.* 6 *d.* p'week.
–	–	–	90	1,449		7 Letter Carriers	16 *s.* p' week	1 *s.*	20 *s.* p' week.
						1 Auxiliary Letter Carrier			12 *s.* p' week.
						1 ditto			7 *s.* p' week.
						10 Rural Post Letter Carriers			377 *l.* p' year.
–	–	–	40	844		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 277 *l.* p' ann.			
						Extra Allowances			2 *s.* 6 *d.* p'week
–	–	–	–	414	Walsall	1 Clerk	32 *s.* p' week	1 *s.* 6 *d*	40 *s.*
						1 ditto	20 *s.* p' week	1 *s.*	30 *s.*
						2 ditto Sorting	18 *s.* p' week	1 *s.*	28 *s.*
						6 Letter Carriers	16 *s.* p' week	1 *s.*	20 *s.*
–	–	–	–	264		6 Auxiliaries			8 *s.* p' week.
						6 Rural Post Letter Carriers			208 *l.* p' year.
						Extra Allowances			15 *s.* p' week.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 134 *l.* p' year.			
–	–	–	–	464	Waltham Cross	9 Letter Carriers	16 *s.* p' week	1 *s.*	20 *s.* p' week.
						1 Auxiliary			11 *s.* p' week.
						Extra Allowances			2 *s.* p' week.
–	–	–	–	731		2 Rural Post Messengers			92 *l.* p' year.
						Weekly Allowances to Sub-Postmasters			14 *l.* p' year.
					Ware	2 Letter Carriers	12 *s.* p' week.	6 *d.*	16 *s.*
–	–	–	–	470		1 Auxiliary			8 *s.* p' week.
						Extra Allowances			7 *s.* p' week.
						4 Rural Post Messengers			133 *l.* p' year.
						Weekly Allowances to Sub-Postmasters			63 *l.* p' year.
–	–	–	–	462	Warrington	1 Clerk	95 *l.* p' annum	5 *l.*	120 *l.*
						2 ditto	27 *s.* p' week	1 *s.* 6 *d.*	35 *s.*
						4 Sorting Clerks	20 *s.* p' week	1 *s.*	25 *s.*
–	–	–	100	2,668		9 Letter Carriers	16 *s.* p' week	1 *s.*	20 *s.*
						5 Auxiliaries			12 *s.* p' week.
						6 ditto			8 *s.* p' week.
						12 Rural Post Letter Carriers			475 *l.* p' year.
–	–	–	12,100	671,545		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 306 *l.* p' year.			
						Extra Allowances			18 *s.* p' week.

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	70,660	7,454	69,159	1,282	104,690	7,704	372,086	- -	17,164	-	20,734	4,952
Warwick - - - -	120	14	111	1	78	11	583	- -	30	-	27	-
Watford - - - -	140	19	176	1	78	24	967	- -	70	-	55	-
Wednesbury - - - -	147	3	45	-	-	9	368	-	60	-	39	-
Weedon - - - - -	50	5	39	-	-	5	207	- -	20	-	9	-
Wellingborough - - -	80	8	61	-	-	9	348	- -	40	-	25	-
Wellington (Salop) - - -	140	30	241	1	65	18	1,028	- -	40	-	55	-
Wellington (Somerset) - -	120	13	120	-	-	12	550	- -	70	-	25	-
Wells (Norfolk) - - -	50	1	16	-	-	1	34	- -	20	-	6	-
Wells (Somerset) - - -	100	5	32	-	-	8	284	- -	50	-	21	-
Welshpool - - - -	90	8	53	-	-		272	- -	45	-	21	-
Welwyn - - - - -	50	4	26	-	-	7	245	- -	10	-	6	-
West Bromwich -	150	2	11	1	18	11	364	- -	60	-	9	-
Westbury - -	60	5	25	-	-	4	159	- -	10	-	8	-
West Hartlepool - - -	200	4	33	1	52	9	346	- -	15	-		-
Weston-super-Mare - - -	200	14	116	4	273	19	658	- -	-	-	17	-
Weybridge Station - - -	70	10	115	-	-	7	562	- -	45	-	37	45
Weymouth - - - -	150	8	97	2	164	10	374	- -	60	-	62	-
Whitby* - - - -	177	6	53	-	-	11	400	- -	80	-	4	-
Carried forward - - -	72,754	7,613	70,529	1,293	105,418	7,885	379,835	- -	17,889	-	21,165	4,997

* The Postmaster is also in receipt of a superannuation allowance of 130 *l.* per annum as late clerk in the Post Office; the amount is provided for in Sub-head (I).

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued.*

Rates and Taxes (including Water and Fire Insurance).	Fuel and Light.	Stationery and Printing.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1874-75.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]			
					Towns.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.					
–	–	– –	12,100	671,545	Warwick – –	1 Clerk – – – –	20 *s.* p' week –	1 *s.*	30 *s.*
						3 Letter Carriers, &c. –	14 *s.* p' week –	6 *d.*	16 *s.**
						1 Auxiliary – – –	– –	– –	7 *s.* p' week.
–	–	– –	50	999		Extra Allowances – –	– –	– –	11 *s.* p' week.
						7 Rural Post Letter Carriers	– –	– –	276 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 130 *l.* p' year.			
					Watford – –	1 Clerk – – – –	20 *s.* p' week –	1 *s.*	30 *s.*
–	–	– –	45	1,531		4 Letter Carriers – –	14 *s.* p' week –	6 *d.*	16 *s.* p' week.
						2 ditto ditto Auxiliary –	– –	– –	6 *s.* p' week.
						18 Rural Post Letter Carriers	– –	– –	629 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 140 *l.* p' year.			
–	–	– –	22	681	Wednesbury* –	4 Letter Carriers – –	14 *s.* p' week –	1 *s.*	20 *s.* p' week.
						2 Auxiliaries – – –	– –	– –	8 *s.* p' week.
						1 ditto – – – –	– –	– –	7 *s.* p' week.
						Extra Allowances – –	– –	– –	6 *s.* 6 *d.* p' week.
–	–	– –	– –	325		2 Rural Post Messengers –	– –	– –	78 *l.* p' year.
						Weekly Allowances to Sub-Postmasters –		– –	31 *l.* p' year.
					Wellingborough –	3 Letter Carriers and Station Messengers.	16 *s.* p' week –	6 *d.*	18 *s.*
–	–	– –	– –	554		1 Auxiliary ditto – –	– –	– –	7 *s.* p' week.
						5 Rural Messengers – –	– –	– –	171 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, 21 *l.* p' year.			
–	–	– –	43	1,612		Extra Allowance – – –	– –	– –	2 *s.* p' week.
					Wellington (Salop)	1 Clerk – – – –	20 *s.*	1 *s.*	30 *s.*
						1 Letter Carrier – – –	– –	– –	18 *s.* p' week.
–	–	– –	– –	885		1 ditto – – – –	– –	– –	16 *s.* p' week.
						1 Auxiliary ditto – –	– –	– –	7 *s.* p' week.
						Extra Allowances – –	– –	– –	10 *s.* p' week.
						15 Rural Messengers – –	– –	– –	603 *l.* p' year.
–	–	– –	– –	126		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 291 *l.* p' yr.			
					West Bromwich –	1 Clerk (Moiety to Postal Account)	–	–	18 *l.* p' year.
						6 Letter Carriers – –	14 *s.* p' week –	1 *s.*	20 *s.* p' week.
–	–	– –	– –	467		5 Auxiliary ditto – –	– –	– –	8 *s.* p' week.
						Extra Allowance – – –	– –	– –	4 *s.* p' week.
					West Hartlepool –	1 Clerk – – – –	18 *s.* p' week –	1 *s.*	30 *s.* p' week.
						2 Letter Carriers – –	– –	– –	20 *s.* p' week.
–	–	– –	– –	481		2 Auxiliaries, &c. – –	– –	– –	12 *s.* p' week.
						3 Auxiliaries – – –	– –	– –	9 *s.* p' week.
						1 ditto – – – –	– –	– –	7 *s.* p' week.
						Extra Allowances – –	– –	– –	6 *s.* p' week.
–	–	– –	– –	337		1 Rural – – – –	– –	– –	44 *l.* p' year.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 39 *l.* p' year.			
					Weston-super-Mare	1 Clerk – – – –	20 *s.* p' week –	1 *s.*	33 *s.*
–	–	– –	33	645		3 ditto – – – –	20 *s.* p' week –	1 *s.*	30 *s.*
						1 Stamper – – –	14 *s.* p' week –	6 *d.*	18 *s.*
						1 Head Letter Carrier –	14 *s.*	6 *d.*	18 *s.*
						3 Letter Carriers – –	– –	– –	15 *s.* p' week.
–	–	– –	– –	262		1 Auxiliary – – –	– –	– –	11 *s.* p' week.
						1 ditto – – – –	– –	– –	10 *s.* p' week.
						1 ditto – – – –	– –	– –	9 *s.* 6 *d.* p' week.
						4 ditto – – – –	– –	– –	7 *s.* p' week.
–	–	– –	55	706		Extra Allowance for Delivery	– –	– –	5 *s.* 6 *d.* p' week.
						7 Rural Post Letter Carriers	– –	– –	233 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 57 *l.* p' year.			
–	–	– –	58	1,322	Weymouth –	1 Clerk – – – –	20 *s.* p' week –	1 *s.*	33 *s.*
						1 ditto – – – –	20 *s.* p' week –	1 *s.*	30 *s.*
						2 Letter Carriers – –	14 *s.* p' week –	6 *d.*	16 *s.*
						1 Auxiliary – – –	– –	– –	6 *s.* 6 *d.* p' week.
–	–	– –	– –	874		1 Auxiliary Sorter – –	– –	– –	9 *s.* p' week.
						1 ditto – – – –	– –	– –	7 *s.* p' week.
						Extra Allowances – –	– –	– –	11 *s.* p' week.
						5 Rural Post Letter Carriers	– –	– –	163 *l.* p' year.
–	–	– –	26	933		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 48 *l.* p' year.			
					Whitby – –	4 Letter Carriers – –	12 *s.* p' week –	6 *d.*	16 *s.*
						2 Summer Letter Carriers (4 months in the year).	– –	– –	7 *s.* p' week.
–	–	– –	40	754		Extra Allowances, 1 *s.* 6 *d.* a week during the season.			
						5 Rural Post Letter Carriers	– –	– –	185 *l.* p' year.
						2 Auxiliaries – – –	– –	– –	7 *s.* p' week.
						Extra Allowance – – –	– –	– –	3 *s.* p' week.
–	–	– –	12,472	685,059					

* 1 *s.* Personal allowance weekly to each of two present Letter Carriers.

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued.*

POST TOWNS.	SALARIES AND WAGES.							Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	72,754	7,613	70,529	1,293	105,418	7,885	379,835	- -	17,889	-	21,165	4,997
Whitchurch (Salop) - - -	90	10	78	-	-	13	486	-	50	-	22	-
Whitehaven - - - - -	180	4	22	1	55	10	395	- -	55	-	1	-
Wickham Market - - -	100	25	215	-	-	8	401	- -	55	-	20	-
Widnes - - - - - -	70	-	-	-	-	3	91	- -	25	-	21	-
Wigan - - - - - -	205	20	113	4	276	22	1,001	- -	-	-	17	-
Wigton - - - - - -	65	3	11	-	-	8	276	- -	25	-	12	-
Wimborne - - - - -	80	10	92	-	-	9	377	- -	60	-	20	-
Winchester - - - - -	200	21	183	4	283	18	873	- -	-	-	75	-
Winchfield - - - - -	90	14	149	-	-	8	491	- -	30	-	20	-
Windermere - - - - -	115	16	170	-	-	7	476	- -	90	-	54	-
Windsor - - - - - -	230	6	72	4	242	19	865	- -	20	-	24	90
Winslow - - - - - -	70	5	40	-	-	6	229	- -	15	-	8	-
Wirksworth - - - - -	45	4	19	-	-	4	150	- -	10	-	9	-
Wisbeach - - - - -	140	24	188	2	164	19	827	- -	-	-	27	-
Witham - - - - - -	90	5	30	-	-	5	174	- -	60	-	8	-
Witney - - - - - -	60	4	32	-	-	8	247	- -	25	-	12	-
Woburn - - - - -	65	6	53	-	-	5	187	- -	20	-	12	-
Wokingham - - - - -	80	3	35	-	-	6	282	- -	50	-	19	-
Woking Station - - -	70	8	111	-	-	5	213	- -	45	-	16	-
Wolverhampton - - -	435	27	220	14	1,233	32	1,730	- -	-	-	68	-
Woodbridge - - - - -	90	11	91	-	-	8	322	- -	60	-	19	-
Woodford Green - - -	80	6	111	-	-	17	750	- -	20	-	20	-
Woodstock - - - - -	70	5	26	-	-	3	128	- -	10	-	8	-
Woolwich - - - - -	250	-	-	5	115	-	-	- -	-	-	-	-
Worcester - - - - -	340	32	282	9	590	40	1,739	- -	-	-	44	-
Workington - - - - -	80	1	8	-	-	7	248	- -	33	-	20	-
Carried forward - - -	76,144	7,883	72,830	1,336	108,376	8,175	392,793	- -	16,645	-	21,741	5,087

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued.*

Rates and Taxes (including Water and Fire Insurance).	Fuel and Light.	Stationery and Printing.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1874–75.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
						Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.			
						[*At the Towns mentioned below, the Letter Carriers (including auxiliaries) are supplied with Uniform Clothing.*]			
£.	£.	£.	£.	£.					
–	–	–	12,472	685,059	Whitehaven	1 Clerk	20 *s.* p' week	1 *s.*	25*s.*p'week, then by1*s.*6*d.*to 30*s.*
						3 Letter Carriers	16 *s.* p' week	1 *s.*	20 *s.*
–	–	–	–	726		1 Sorter	14 *s.* p' week	1 *s.*	18 *s.* p' week.
						1 Auxiliary Letter Carrier	–	–	9 *s.* 6 *d.* p' week.
						1 ditto ditto	–	–	7 *s.*
–	–	–	60	768		3 Rural Post Letter Carriers	–	–	127 *l.* p' year.
						Weekly Allowances to Sub-Postmaster, 5 *l.*			
						Extra Allowances	–	–	6 *s.* p' week.
–	–	–	–	791		1 Auxiliary Letter Carrier	–	–	6 *s.* p' week.
					Widnes	2 Letter Carriers	14 *s.* p' week	6 *d.*	18 *s.*
–	–	–	–	207		1 Auxiliary	–	–	7 *s.* p' week.
					Wigan	1 Clerk	25 *s.* p' week	1 *s.* 6 *d.*	35 *s.*
						3 Sorting Clerks	18 *s.* p' week	1 *s.*	24 *s.**
–	–	–	120	1,732		7 Letter Carriers	16 *s.* p' week	1 *s.*	18 *s.*
						7 Auxiliaries	–	–	8 *s.*
–	–	–	–	389		8 Rural Post Letter Carriers	–	–	335 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 181 *l.* p' year.			
						Extra Allowances	–	–	10*s.* p' week.
–	–	–	–	629	Winchester	1 Clerk	18 *s.* p' week	1 *s.*	33 *s.*
						3 Clerks	18 *s.* p' week	1 *s.*	30 *s.*
–	–	–	96	1,710		5 Letter Carriers	16 *s.* p' week	6 *d.*	20 *s.*
						2 Auxiliaries	–	–	7 *s.* p' week.
						11 Rural Post Letter Carriers	–	–	453 *l.* p' year.
–	–	–	–	780		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 107 *l.* p 'year.			
						Extra Allowances	–	–	17 *s.* p' week.
					Windsor	4 Clerks	18 *s.* p' week	1 *s.*	30 *s.*
–	–	–	–	905		9 Letter Carriers	16 *s.* p' week	1 *s.*	20 *s.*
						10 Rural Post Letter Carriers	–	–	398 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 3 *l.* p'year.			
–	–	–	48	1,591		Extra Allowances	–	–	5 *s.* p' week.
					Wisbeach	1 Clerk	20 *s.* p' week	1 *s.*	33 *s.*
–	–	–	–	362		1 ditto	20 *s.* p' week	1 *s.*	30 *s.*
						3 Letter Carriers	12 *s.* p' week	6 *d.*	16 *s.*
						1 Auxiliary	–	–	12 *s.* p'week.
–	–	–	–	233		1 ditto	–	–	7 *s.* p' week.
						14 Rural Post Letter Carriers	–	–	508 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 152 *l.* p' year.			
–	–	–	–	1,346	Wolverhampton	1 First Class Clerk	140 *l.* p' year	6 *l.*	180 *l.*
						4 Second Class Clerks	100 *l.* p' year	5 *l.*	130 *l.*
–	–	–	–	362		4 Sorting Clerks, Upper Section.	27 *s.* p' week	1 *s.* 6 *d.*	35 *s.*
						4 Sorting Clerks, Lower Section.	18 *s.* p' week	1 *s.* 6 *d.*	25 *s.*
–	–	–	–	376		15 Letter Carriers	16 *s.* p' week	1 *s.*	21 *s.*
						4 Assistant Letter Carriers	–	–	15*s.* p'week each
–	–	–	–	337		4 Auxiliary ditto	–	–	8 *s.* p'week.
						2 Auxiliaries	–	–	7 *s.* p' week.
						7 Rural Post Letter Carriers	–	–	341 *l.* p 'year.
–	–	–	–	466		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 322 *l.* p'year.			
						Extra Allowances	–	–	12 *s.* p' week.
–	–	–	–	455		Medical Officer, 8 *s.* 6 *d.* per man, estimated at 19 *l.*			
					Woodford Green	5 Letter Carriers	14 *s.* p' week	6 *d.*	18 *s.* per week.
						3 Auxiliaries	–	–	9 *s.* per week.
	–	–	135	3,821		Extra Allowance	–	–	6 *d.* per week.
					Buckhurst Hill	3 Letter Carriers	14 *s.* p' week	6 *d.*	18 *s.* per week.
					Chingford	2 ditto	14 *s.* p' week	6 *d.*	18 *s.* per week.
–	–	–	–	582	Loughton	4 ditto	14 *s.* p' week	6 *d.*	18 *s.* per week.
						Weekly Allowance to Sub-Postmasters & others for Delivery, &c., 55 *l.* p' annum.			
–	–	–	–	981	Woolwich	Postal Moiety of 2 Clerks	27 *s.* p' week	1 *s.* 6 *d.*	35 *s.*
						One-third Cost of 2 Clerks	18 *s.* p' week	1 *s.* 6 *d.*	25 *s.*
–	–	–	–	242	Worcester	1 First Class Clerk	120 *l.* p' year	5 *l.*	140 *l.*
						2 Second Class Clerks	90 *l.* p' year	4 *l.*	110 *l.*
–	–	–	–	365		5 Sorting Clerks	20 *s.* p' week	1 *s.*	25 *s.*, thence by 1 *s.*6 *d.* to 33*s.*
						2 Sorters	18 *s.* p' week	6 *d.*	20 *s.*
–	–	–	110	3,105		8 Letter Carriers	16 *s.* p' week	6 *d.*	20 *s.*
						4 Auxiliaries	–	–	7 *s.* p' week.
						1 Ditto	–	–	14 *s.*
–	–	–	–	387		Extra Allowances	–	–	14 *s.* p' week.
						25 Rural Post Letter Carriers	–	–	926 *l.* p' year.
						1 Medical Officer, 8 *s.* 6 *d.* a man, estimated at 14 *l.*			
–	–	–	13,041	708,707		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 246 *l.* p' year.			

* Present 1st Sorting Clerk to rise to 33 *s.*

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued.*

POST TOWNS.	SALARIES AND WAGES.							Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£		£.	£.	£.	£.	£.	£.
Brought forward - - -	76,144	7,883	72,880	1,336	108,376	8,175	392,793	- -	18,645	-	21,741	5,087
Worksop - - - - -	80	4	29	-	-	7	366	- -	40	-	23	-
Worthing - - - - -	130	6	35	-	-	6	354	- -	60	-	45	-
Wotton-under-Edge - - -	54	5	32	-	-	7	247	- -	20	-	11	-
Wragby - - - - -	25	6	22	-	-	5	246	- -	10	-	7	-
Wrexham - - - - -	187	16	126	2	130	16	674	- -	50	-	9	-
Wymondham - - - -	70	5	38	-	-	10	424	- -	20	-	9	-
Yarm - - - - - -	50	8	59	-	-	4	213	- -	15	-	11	-
Yarmouth, Norfolk - - -	275	14	96	3	268	18	917	- -	-	-	20	69
Yeovil - - - - - -	125	7	46	-	-	8	285	- -	70	-	16	-
York - - - - - -	520	-	-	23	1,554	68	3,042	- -	-	-	118	85
For Incidental Pay ments -	- -	-	-	-	-	-	- -	14,027	-	3,327	- -	-
£.	77,660	7,954	73,363	1,364	110,328	8,324	399,541	14,027	18,930	3,327	22,010	5,261
Probable Increase - - -	1,500	-	1,000	-	2,500	-	11,000	500	500	50	- -	-
TOTALS - - -	79,160	7,954	74,363	1,364	112,828	8,324	410,541	14,527	19,430	3,827	22,010	5,261

Sub-Postmasters - -	74,363
Clerks - - - - -	112,828
Letter Carriers, &c. -	410,541
Incidental Salaries - -	14,527
TOTAL - - - £.	691,419

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1875—*continued.*

Rates and Taxes (including Water and Fire Insurance).	Fuel and Light.	Stationery and Printing.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1874-75.
£.	£.	£.	£.	£.
–	–	– –	13,041	708,707
–	–	– –	– –	538
–	–	– –	55	679
–	–	– –	– –	364
–	–	– –	– –	310
–	–	– –	45	1,221
–	–	– –	– –	561
–	–	– –	– –	348
–	–	– –	82	1,727
–	–	– –	– –	542
–	–	– –	137	5,456
384	2,900	724	600	21,962
384	2,900	724	13,960	742,415
–	–	– –	– –	17,500
384	2,900	724	13,960	759,915

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.

[*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]

Towns.	Force.	Minimum.	Annual Increment.	Maximum.
Worksop - -	2 Letter Carriers - -	15 *s.* per week	6 *d.*	18 *s.* per week
	1 Auxiliary - - -	- -	- -	10 *s.* per week
	1 Ditto - - - -	- -	- -	7 *s.* per week.
	Extra Allowances - -	- -	- -	21 *s.* 6 *d.* p' w
	3 Rural Messengers - -	- -	- -	151 *l.* p'annu
	Weekly Allowances to Sub-Postmasters and others for Delivery,			29 *l.* p' annum.
Worthing - -	4 Letter Carriers - -	14 *s.* p' week -	6 *d.*	18 *s.* p' week.
	2 Rural Post Letter Carriers	- -	- -	83 *l.* p' annum
	Weekly Allowances to Sub-Postmasters for Delivery, &c. -			33 *l.* p' annum
	Extra Allowances - -	- -	- -	24 *s.* p' wk.
Wrexham -	2 Clerks - - -	18 *s.* p' week -	1 *s.* 6 *d.*	33 *s.*
	2 Letter Carriers - -	- -	- -	16 *s.*
	1 Auxiliary - - -	- -	- -	14 *s.*
	1 ditto - - - -	- -	- -	7 *s.* p' week.
	12 Rural Post Letter Carriers	- -	- -	429 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,			107 *l.* p' ye
Yarmouth -	1 Clerk - - - -	100 *l.*	5 *l*	130 *l.*
	1 ditto - - - -	80 *l.* p' year -	3 *l.*	100 *l.* p' annu
	1 ditto - - - -	20 *s.* p' week -	1 *s.*	25 *s.*, then by 1 *s.* 6 *d.* to 30
	2 Sorters - - - -	18 *s.* p' week -	1 *s.*	22 *s.* p' week.
	7 Letter Carriers - -	16 *s.* p' week -	6 *d.*	20 *s.*
	1 Auxiliary - - -	- -	- -	14 *s.*
	2 Auxiliaries during summer months - -		- -	16 *s.*
	2 Auxiliaries - - -	- -	- -	11 *s.* p' week.
	2 Auxiliaries - - -	- -	- -	7 *s.* p' week.
	Extra Allowances - -	- -	- -	23 *s.* p' week.
	4 Rural Post Messengers -	- -	- -	182 *l.* p' year.
	Allowance to Sub-Postmasters & others for Delivery, &c. -			51 *l.* p' year.
York - -	1 First Class Clerk - -	140 *l.* p' year -	6 *l.*	180 *l.*
	3 Second Class Clerks -	38 *s.* per week	2 *s.*	4 1 *s.*
	7 Sorting Clerks, 1st Section	27 *s.* p' week -	1 *s.* 6 *d.*	33 *s.**
	11 ditto, 2nd Section - -	18 *s.* p' week -	1 *s.* 6 *d.*	25 *s.*
	1 Inspector of Letter Carriers	24 *s.* p' week -	1 *s.*	28 *s.* per week
	12 Letter Carriers - -	16 *s.* p' week -	1 *s.*	21 *s.*
	1 Auxiliary - - -	- -	- -	16 *s.* p' week.
	1 ditto - - - -	- -	- -	15 *s.* p' week.
	1 ditto - - - -	- -	- -	10 *s.* 6 *d.* p' wee
	2 ditto - - - -	- -	- -	10 *s.*
	7 ditto - - - -	- -	- -	8 *s.* p' week.
	Extra Allowances - -	- -	- -	6 *s.* p' week.
	44 Rural Post Letter Carriers	- -	- -	1,625 *l.* p' ye
	Weekly Allowances to Sub-Postmasters & others for Delivery			&c., 459 *l.* p' year
	1 Medical Officer (8 *s.* 6 *d.* a man) estimated at		- -	20 *l.*

*One Clerk to retain old scale, 90 *l.* by 4 *l.* to 110 *l.*

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POST OFFICE—*continued.*

Sub-Head (C.)—*continued.* - - - - - - - - -

PROVINCIAL ESTABLISHMENTS IN IRELAND, - - - -

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers, &c.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Sorting Office, Dublin - -	–	75	915	–	–	54	2,157	- -	–	–	130	–
Money Order Letter Receivers, Dublin - - - -	–	–	–	–	–	–	- -	- -	–	–	300	–
Abbeyleix - - - -	35	7	41	–	–	4	118	- -	10	–	10	–
Aatrim - - - - -	45	1	5	–	–	2	79	- -	10	–	9	–
Arklow - - - - -	40	1	3	–	–	2	83	- -	10	–	8	–
Armagh - - - -	150	23	175	1	60	15	490	- -	40	–	16	–
Athenry - - - - -	50	7	59	–	–	9	252	- -	25	–	7	–
Athlone - - - - -	90	8	31	–	–	7	224	- -	60	–	17	–
Athy - - - - -	75	16	113	–	–	12	327	- -	40	–	17	–
Bagnalstown - - - -	50	5	40	–	–	3	154	- -	15	–	9	–
Ballina - - - - -	75	15	112	–	–	8	262	- -	40	–	18	–
Ballinasloe - - - -	95	27	184	–	–	16	519	- -	85	–	31	–
Ballisodare - - - -	40	9	77	–	–	3	116	- -	5	–	7	–
Ballyhaunis - - - -	30	4	17	–	–	2	66	- -	15	–	5	–
Ballymena - - - -	106	16	98	–	–	3	104	- -	55	–	18	–
Ballymoney - - - -	70	15	89	–	–	6	155	- -	20	–	15	–
Ballymote - - - -	40	7	38	–	–	6	160	- -	15	–	9	–
Ballyragget - - - -	35	1	38	–	–	1	48	- -	–	–	5	–
Banagher - - - -	40	3	11	–	–	4	105	- -	10	–	5	–
Banbridge - - - -	75	4	70	1	30	7	206	- -	–	–	14	–
Bandon - - - - -	85	20	185	–	–	12	553	- -	40	–	33	–
Bantry - - - - -	50	9	44	–	–	3	112	- -	20	–	15	–
Belfast - - - - -	550	73	724	19	1,783	64	3,035	- -	–	–	110	16
Belturbet - - - -	50	17	132	–	–	4	159	- -	30	–	15	–
Borris-in-Ossory - - -	30	2	24	–	–	3	125	- -	10	–	6	–
Boyle - - - - -	65	6	33	–	–	5	151	- -	30	–	10	–
Bray - - - - -	100	2	17	–	–	8	347	- -	50	–	31	–
Buttevant - - - -	60	3	25	–	–	4	143	- -	20	–	9	–
Cahir - - - - -	80	99	83	–	–	10	331	- -	50	–	19	–
Callan - - - - -	40	6	30	–	–	5	219	- -	10	–	7	–
Carlow - - - - -	100	13	77	–	–	15	394	- -	70	–	27	–
Carrickfergus - - - -	35	3	11	–	–	4	110	- -	15	–	6	–
Carrickmacross - - -	42	4	16	–	–	2	102	- -	10	–	6	–
Carrick-on-Shannon - - -	70	20	156	–	–	6	231	- -	52	–	23	–
Carrick-on-Suir - - -	45	1	6	–	–	5	147	- -	20	–	9	–
Cashel - - - - -	60	3	24	–	–	5	169	- -	20	–	10	–
Castlebar - - - -	65	4	15	–	–	3	135	- -	25	–	11	–
Castleblayney - - - -	60	14	64	–	–	5	166	- -	35	–	11	–
Castledawson - - - -	30	6	33	–	–	–	68	- -	5	–	6	–
Castlerea - - - -	70	9	63	–	–	7	229	- -	35	–	13	–
Cavan - - - - -	60	9	52	–	–	5	148	- -	30	–	20	–
Charleville - - - -	40	6	26	–	–	6	233	- -	10	–	11	–
Charlemorris - - - -	60	10	132	–	–	8	317	- -	30	–	15	–
Clones - - - - -	50	15	125	–	–	7	199	- -	15	–	18	–
Clonmel - - - - -	130	12	69	1	70	12	503	- -	80	–	36	–
Clonmeraine - - - -	70	11	95	1	68	5	172	- -	–	–	22	–
Carried forward. - - -	3,238	531	4,377	23	2,011	377	14,123	- -	1,167	–	1,149	16

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POST OFFICE—*continued.*

Sub-Head (C.)—*continued.*

FOR THE YEAR ENDING 31 MARCH 1875.

Rates and Taxes (including Water and Fire Insurance).	Fuel and Light.	Stationery and Printing.	Incidental Expenses (including Allowances to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1874–75.
£.	£.	£.	£.	£.
–	–	–	–	3,202
–	–	–	–	300
–	–	–	–	214
–	–	–	–	148
–	–	–	–	144
–	–	–	39	970
–	–	–	–	393
–	–	–	–	422
–	–	–	–	572
–	–	–	–	268
–	–	–	–	507
–	–	–	34	948
–	–	–	–	245
–	–	–	–	133
–	–	–	14	395
–	–	–	–	349
–	–	–	–	262
–	–	–	–	126
–	–	–	–	171
–	–	–	–	395
–	–	–	–	896
–	–	–	–	241
–	–	–	111	6,329
–	–	–	–	386
–	–	–	–	195
–	–	–	–	289
–	–	–	–	545
–	–	–	–	257
–	–	–	–	563
–	–	–	–	306
–	–	–	34	702
–	–	–	–	177
–	–	–	–	176
–	–	–	–	532
–	–	–	–	227
–	–	–	–	283
–	–	–	–	251
–	–	–	–	336
–	–	–	–	142
–	–	–	–	410
–	–	–	–	310
–	–	–	–	320
–	–	–	–	554
–	–	–	–	407
–	–	–	40	928
–	–	–	–	427
–	–	–	272	26,353

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.

[*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]

Town.	Force.	Minimum.	Annual Increment.	Maximum.
Armagh	1 Clerk	16 *s.*	1 *s.*	26*s.* p' week
	2 Letter Carriers	11 *s.*	6 *d.*	15 *s.* p' week
	1 Railway Messenger	–	–	12*s.* p' week
	10 Rural Post Letter Carriers	–	–	253*l.* p' ann
	2 Letter Carriers at Sub-Offices	–	–	36*l.* p' ann
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c. 94 *l.* per annum.			
Belfast	1 First Class Clerk	170 *l.*	8 *l.*	210*l.* p' ann
	2 Second Class Clerks	120 *l.*	5 *l.*	150*l.* p' ann
	4 Third Class Clerks	90 *l.*	4 *l.*	110*l.* p' ann.
	5 Sorting Clerks, including 1 Inspector of Letter Carriers	27 *s.*	1 *s.* 6 *d.*	35*s.* p' week
	7 Sorting Clerks	18 *s.*	1 *s.* 6 *d.*	25*s.* p' week
	34 Letter Carriers	16 *s.*	1 *s.*	21*s.* p' week.
	3 Boy Sorters	–	–	10*s.* p' week.
	3 Auxiliary Sorters	–	–	10*s.*6*d.*p'wk
	Extra Allowance to 2 Letter Carriers acting as Stampers	–	–	2 *s.* p'week.
	Allowance for Mid-day Sorting Duty	–	–	9 *s.* p' week
	Allowance for Evening Pillar Letter Box Collections	–	–	6 *s.* p' week
	Allowance for Cleaning Offices	–	–	7*s.* p' week.
	Allowance for Conveying Fleetwood Bags from Packet	–	–	6*s.* p' week.
	16 Rural Post Letter Carriers	–	–	471*l.* p' ann.
	8 Letter Carriers at Sub-Offices	–	–	195*l.* p' ann.
	Medical Officer, 8 *s.* 6 *d.* per annum for each Member of the Force under his care. For this Allowance he is to furnish Medicines, and such Instruments as may be required; estimated at 29 *l.* per annum.			
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 420 *l.* per annum.			
	Charge to Postal Account of one-sixth of Salaries of Telegraph Clerks at Waring-street and Donegal-place Branch Offices (transferred in Chief Office Accounts), 75 *l.* per annum.			
Bray	3 Letter Carriers	14*s.*	6 *d.*	18*s.* p' week.
	5 Rural Post Letter Carriers	–	–	164*l.* p' ann.
	Allowance for Station Service and Wall Box Collections	–	–	3*s.* p' week.
	Allowance for Sunday ditto	–	–	2*s.* p' week.
	Allowance for Clearing Killarney Wall Letter Box	–	–	3*s.* p' week.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 30 *l.* per annum.			
Carlow	2 Letter Carriers	10 *s.*	6 *d.*	14*s.* p' week.
	1 Auxiliary Letter Carrier	–	–	6*s.* p' week.
	1 Railway Messenger	–	–	8*s.* p' week.
	10 Rural Post Letter Carriers	–	–	256*l.* p' ann.
	1 Letter Carrier at Sub-Office	–	–	7*s.* p' week.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 16 *l.* per annum.			
Clonmel	1 Clerk	18 *s.*	1 *s.*	30*s.* p' week.
	2 Letter Carriers	12 *s.*	6 *d.*	16*s.* p' week.
	10 Rural Post Letter Carriers	–	–	307*l.* p' ann.
	Allowances for Pillar Letter Box Collections, &c.	–	–	1 *s.* 6 *d.* & 1*s.* p' week.
	Allowances for Rural Deliveries	–	–	4*s.*&7*s.*p'wk
	Allowance for Station Service	–	–	12*s.* p' week.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 46 *l.* per annum.			
Coleraine	1 Clerk	16 *s.*	1 *s.*	26*s.* p' week.
	2 Letter Carriers	11 *s.*	6 *d.*	14*s.* p' week.
	3 Rural Post Letter Carriers	–	–	68*l.* p' ann.
	Allowance for Rural Delivery	–	–	6*s.* p' week.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 18 *l.* per annum.			

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in IRELAND, for the Year ending 31 March 1875—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers, &c.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward	3,238	531	4,377	23	2,011	377	14,123	- -	1,167	-	1,149	16
Cork	340	44	433	14	994	41	1,717	- -	-	-	150	60
Curragh Camp	100	1	3	1	26	1	26	- -	45	-	25	-
Donegal	55	11	64	-	-	1	52	- -	20	-	12	-
Downpatrick	75	11	91	-	-	3	134	- -	30	-	20	-
Dregheda	140	30	222	-	-	22	695	- -	90	-	38	-
Dromod	35	4	30	-	-	2	116	- -	15	-	6	-
Dundalk	90	13	69	1	44	11	293	- -	35	-	27	-
Dungannon	80	24	179	-	-	14	358	- -	70	-	33	-
Dungarvan	40	1	4	-	-	3	92	- -	-	-	10	-
Edgeworthstown	50	16	81	-	-	9	283	- -	20	-	10	-
Enfield	40	12	103	-	-	4	185	- -	20	-	11	-
Ennis	100	18	149	-	-	6	269	- -	70	-	30	-
Enniscorthy	70	7	26	-	-	8	230	- -	35	-	14	-
Enniskillen	120	19	111	-	-	5	217	- -	55	-	28	-
Ennistimon	30	3	23	-	-	-	26	- -	-	-	5	-
Fermoy	90	4	45	-	-	4	194	- -	40	-	18	-
Ferns	40	7	41	-	-	3	120	- -	15	-	6	-
Foxford	25	1	3	-	-	2	60	- -	-	-	2	-
Frenchpark	30	8	70	-	-	2	86	- -	25	-	9	-
Galway	115	26	163	2	104	13	465	- -	-	-	43	-
Gorey	75	19	110	-	-	6	212	- -	45	-	18	-
Greystones	60	7	68	-	-	4	122	- -	25	-	10	-
Kells	70	22	148	1	45	8	312	- -	25	-	30	-
Kilcock	66	2	7	-	-	2	77	- -	-	-	3	-
Kildare	40	4	21	-	-	3	80	- -	10	-	6	-
Kilkenny	105	10	95	2	115	11	356	- -	-	-	29	-
Killarney	100	25	196	-	-	13	451	- -	60	-	40	-
Killucan	65	14	103	-	-	2	121	- -	30	-	10	-
Kilmallock	70	14	103	-	-	10	331	- -	25	-	17	-
Kilrush	50	4	48	-	-	1	72	- -	15	-	16	-
Kingstown	175	4	70	3	186	15	524	- -	-	-	20	-
Kinsale	50	4	18	-	-	4	122	- -	20	-	13	-
Larne	60	10	77	-	-	2	50	- -	25	-	16	-
Letterkenny	75	28	170	-	-	7	256	- -	40	-	24	-
Limerick	350	63	578	12	891	42	1,670	- -	-	-	55	-
Carried forward	6,314	1,021	8,099	59	4,416	661	24,497	- -	2,072	-	1,953	76

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in IRELAND, for the Year ending 31 March 1875—*continued.*

Rates and Taxes (including Water and Fire Insurance).	Fuel and Light.	Stationery and Printing.	Incidental Expenses (including Allowances to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1874–75.	Town.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*] Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.					
–	–	– –	272	26,353	Cork – – –	1 First Class Clerk – – –	140 *l.* –	6 *l.*	180 *l.* p' ann.
						and for Packet Duty – –	– –	– –	10 *l.* p' ann.
						3 Second Class Clerks – –	90 *l.* –	4 *l.*	110 *l.* p' ann.
						10 Sorting Clerks, viz.:			
						3 First Section – – –	25 *s.* –	1 *s.* 6 *d.*	31 *s.* p'week.
–	–	– –	100	3,794		7 Second Section – –	18 *s.* –	1 *s.*	24 *s.* p'week.
						1 Head Letter Carrier – –	18 *s.* –	1 *s.*	24 *s.* p'week.
–	–	– –	– –	225		16 Letter Carriers – – –	16 *s.* –	1 *s.*	20 *s.* p'week.
						5 Auxiliary Sorters – – –	– –	– –	10 *s.* 6 *d.* p'wk
						1 Auxiliary Letter Carrier –	– –	– –	8 *s.* p' week.
						1 Letter Carrier at Sub-Office –	10 *s.* –	6 *d.*	14 *s.* p'week.
–	–	– –	– –	203		1 – Ditto – – – –	– –	– –	9 *s.* p' week.
						1 Auxiliary Letter Carrier at Sub-Office –		– –	6 *s.* p' week.
–	–	– –	– –	350		15 Rural Post Letter Carriers – – –		– –	395 *l.* p' ann.
						Allowance for Macroom Day Mail Station Service – –			1 *s.* 6 *d.* p' wk.
–	–	– –	39	1,224		Extra allowance to 3 Letter Carriers as Stampers and Porters –			2 *s.* p'wk.
						Medical Officer, 8 *s.* 6 *d.* per annum for each member of the force under his care. For this Allowance he is to furnish medicines and such instruments as may be required, estimated at 15 *l.* per annum.			
–	–	– –	– –	202					
–	–	– –	33	591		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 223 *l.* per annum.			
–	–	– –	– –	720	Drogheda – –	3 Letter Carriers – – –	11 *s.* –	6 *d.*	14 *s.* p'week.
–	–	– –	– –	146		1 Letter Carrier at Sub-Office –	– –	– –	9 *s.* p' week.
						17 Rural Post Letter Carriers –	– –	– –	476 *l.* p' ann.
						Station Messenger – – –	– –	– –	9 *s.* p' week.
						Allowance for Rural Delivery –	– –	– –	4 *s.* p' week.
–	–	– –	– –	444		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 65 *l.* per annum.			
–	–	– –	– –	359					
–	–	– –	27	645	Dundalk – – –	1 Clerk – – – – –	16 *s.*	1 *s.*	26 *s.* p'week.
						2 Letter Carriers – – –	10 *s.* –	6 *d.*	14 *s.* p'week.
–	–	– –	– –	375		1 Auxiliary – – – –	– –	– –	10 *s.* p'week.
						1 Porter and Railway Messenger	– –	– –	12 *s.* p'week.
–	–	– –	30	561		7 Rural Post Letter Carriers –	– –	– –	172 *l.* p' ann.
					Enniskillen – –	2 Letter Carriers – – –	11 *s.* –	6 *d.*	15 *s.* p'week.
–	–	– –	– –	84		3 Rural Post Letter Carriers –	– –	– –	85 *l.* p' ann.
						Allowance for Station Service –	– –	– –	10 *l.* p' ann.
						Allowance for Rural Delivery –	– –	– –	6 *s.* p'week.
						Allowance for Garvery Delivery –	– –	– –	6 *l.* p' ann.
–	–	– –	– –	387		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 31 *l.* per annum.			
–	–	– –	– –	222					
–	–	– –	– –	90	Galway – – –	2 Clerks – – – – –	16 *s.* –	1 *s.*	26 *s.* p'week.
						4 Letter Carriers – – –	12 *s.* –	6 *d.*	14 *s.* p'week.
–	–	– –	– –	220		8 Rural Post Letter Carriers –	– –	– –	193 *l.* p'ann.
						Allowance for Station Service –	– –	– –	1 *s.* p'week.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 105 *l.* per annum.			
–	–	– –	40	930	Kilkenny – –	2 Clerks – – – – –	16 *s.* –	1 *s.*	26 *s.* p'week.
						2 Letter Carriers – – –	10 *s.* –	6 *d.*	14 *s.* p'week.
–	–	– –	– –	460		9 Rural Post Letter Carriers –	– –	– –	243 *l.* p' ann.
–	–	– –	– –	285		Allowance for Station Service –	– –	– –	6 *s.* p' week.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 21 *l.* per annum.			
–	–	– –	– –	630	Kingstown – –	3 Clerks – – – – –	18 *s.* –	1 *s.* 6 *d.*	33 *s.* p'week.
–	–	– –	– –	153		12 Letter Carriers – – –	16 *s.* –	1 *s.*	21 *s.* p'week.
–	–	– –	– –	157		2 Auxiliary Letter Carriers at Sub-Office –	– –	– –	11 *s.* p'week. 7 *s.* p'week.
–	–	– –	40	740		1 Bag Collector at Sub-Office – – –	– –	– –	8 *s.* p'week.
						Allowance for Killiney Wall Letter Box Sunday Collections –			2 *s.* p'week.
–	–	– –	– –	847		Allowance to 1 Letter Carrier for Train Fare to Killiney –			5 *s.* p'week.
–	–	– –	– –	329	Limerick – –	1 First Class Clerk – – –	100 *l.* –	4 *l.*	140 *l.* p' ann.
–	–	– –	– –	546		2 Second Class Clerks – –	80 *l.* –	3 *l.*	100 *l.* p' ann.
–	–	– –	– –	201		9 Sorting Clerks, viz.:			
						3 First Section – – –	25 *s.* –	1 *s.* 6 *d.*	31 *s.* p'week.
–	–	– –	50	1,025		6 Second Section – –	18 *s.* –	1 *s.*	24 *s.* p'week.
–	–	– –	– –	223		9 Letter Carriers – – –	14 *s.* –	1 *s.*	18 *s.* p'week.
						2 Auxiliary Sorters – – –	– –	– –	8 *s.* p'week.
						1 Auxiliary Letter Carrier – –	– –	– –	10 *s.* p'week.
						30 Rural Post Letter Carriers –	– –	– –	801 *l.* p'ann.
						Extra Allowance to 2 Letter Carriers as Stampers	– –		2 *s.* p'week.
–	–	– –	– –	228		Extra Allowance to Head Letter Carrier – –	– –		2 *s.* p'week.
						Allowance for Letter Box Collections – –	– –		1 *s.* p'wk.
–	–	– –	– –	565		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 388 *l.* per annum.			
–	–	– –	60	3,604		Medical Officer, 8 *s.* 6 *d.* per annum for each member of the force under his care. For this Allowance he is to furnish medicines and such instruments as may be required, estimated at 12 *l.* per annum.			
–	–	– –	691	48,118		Charge to Postal Account of portion of Salary of Telegraph Clerks at George's-street Office, 25 *l.* per annum.			

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POST OFFICE—(C.) Provincial Establishments in Ireland, for the Year ending 31 March 1875—*continued.*

POST TOWNS.	SALARIES AND WAGES.							Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers, &c.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	6,314	1,021	8,099	59	4,416	661	24,497	- -	2,072	-	1,953	76
Lisburn - - - - -	95	32	258	1	44	19	592	- -	30	-	30	-
Londonderry - - - -	335	46	302	5	385	21	759	- -	-	-	30	-
Longford - - - - -	90	8	50	-	-	7	199	- -	30	-	15	-
Loughrea - - - - -	40	7	30	-	-	4	117	- -	20	-	11	-
Lurgan - - - - -	90	15	100	-	-	9	355	- -	65	-	17	-
Magherafelt - - - -	50	7	51	-	-	2	60	- -	-	-	8	-
Mallow - - - - -	120	23	239	3	190	14	565	- -	-	-	37	-
Maryborough - - - -	50	3	21	-	-	2	77	- -	20	-	13	-
Midleton - - - - -	60	6	58	-	-	3	131	- -	20	-	16	-
Moate - - - - - -	60	7	60	-	-	7	219	- -	30	-	10	-
Monaghan - - - - -	90	21	135	-	-	8	271	-	25	-	26	-
Monastereven - - - -	50	2	10	-	-	1	87	- -	-	-	5	-
Mountrath - - - - -	50	4	18	-	-	5	146	- -	-	-	7	-
Moy - - - - - -	40	7	29	-	-	5	129	- -	-	-	4	-
Mullingar - - -	90	16	118	-	-	10	298	- -	60	-	27	-
Naas - - - - - -	65	7	37	-	-	5	173	- -	35	-	16	-
Navan - - - - - -	75	16	67	-	-	7	249	- -	30	-	17	-
Nenagh - - - - - -	80	7	29	-	-	8	247	- -	35	-	16	-
Newbridge - - - - -	70	5	48	-	-	5	140	- -	40	-	16	-
New Ross - - - - -	60	7	39	-	-	6	188	- -	35	-	13	-
Newry - - - - - -	165	43	345	3	222	19	732	- -	25	-	85	-
Newtownards - - - -	50	7	43	-	-	4	108	- -	15	-	9	-
Newtownlimavady - - -	40	1	3	-	-	2	65	- -	5	-	8	-
Newtown Stewart - - -	40	9	51	-	-	4	157	- -	-	-	6	-
Omagh - - - - - -	125	35	374	1	44	14	510	- -	40	-	16	-
Oranmore - - - - -	60	9	84	-	-	3	90	- -	25	-	10	-
Ovoca - - - - - -	22	-	-	-	-	1	42	- -	10	-	3	-
Pallasgreen - - - -	30	5	34	-	-	3	119	- -	10	-	5	-
Parsonstown - - - -	75	9	45	-	-	6	193	- -	25	-	16	-
Piltown - - - - -	40	7	64	-	-	6	159	- -	10	-	10	-
Portadown - - - - -	90	29	254	-	-	14	456	- -	70	-	37	-
Portarlington - - - -	50	3	30	-	-	6	162	- -	30	-	13	-
Queenstown - - - -	120	-	-	1	60	3	156	- -	30	-	- -	-
Rathdrum - - - - -	50	7	41	-	-	3	145	- -	20	-	7	-
Roscommon - - - - -	50	11	71	-	-	6	171	- -	30	-	11	-
Roscrea - - - - - -	100	16	124	-	-	13	451	- -	35	-	19	-
Carried forward - - -	9,081	1,458	11,361	73	5,361	916	33,215	- -	2,927	-	2,542	76

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in IRELAND, for the Year ending 31 March 1875—*continued.*

Rates and Taxes, (including Water and Fire Insurance).	Fuel and Light.	Stationery and Printing.	Incidental Expenses (including Allowances to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1874-75.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]				
					Towns.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.					
–	–	–	691	48,118	Lisburn	1 Clerk	16 *s.*	1 *s.*	26*s.* p'week.
						1 Letter Carrier	11 *s.*	6 *d.*	14*s.* p'week.
–	–	–	21	1,070		1 Night Porter	–	–	14*s.* p'week.
–	–	–	101	1,912		2 Letter Carriers at Sub-Offices	–	–	9*s.* p' week.
						15 Rural Post Letter Carriers	–	–	376*l.* p' ann.
–	–	–	–	384		Allowance for conveyance of Dromore and Hillsboro' Bags on Sundays.	–	–	3*s.* p' week.
–	–	–	–	218		Ditto for Morning Delivery	–	–	1 *s.* p' week.
–	–	–	–	627	Londonderry	1 First Class Clerk	100 *l.*	5 *l.*	130*l.* p' ann.
						4 Second Class Clerks (one to rise to)	18 *s.*	1 *s.* 6 *d.*	30*s.* p'week. 33*s.* p'week.
						Allowance to one Clerk for sleeping in Office.	–	–	2*s.* 6*d.* p'wk.
–	–	–	–	169		1 Sorter	16 *s.*	1 *s.*	24*s.* p'week.
–	–	–	62	1,213		1 Boy sorter	–	–	10*s.* p'week.
–	–	–	–	181		1 Auxiliary Sorter	–	–	8*s.* p'week.
–	–	–	–	285		1 Stamper	14 *s.*	6 *d.*	18*s.* p' week.
						Ditto allowance in lieu of uniform.	–	–	2*s.* p' week.
–	–	–	–	379		5 Letter Carriers	14 *s.*	6 *d.*	18*s.* p'week.
–	–	–	–	547		1 Auxiliary Letter Carrier	–	–	10*s.* 6*d.* p'wk.
–	–	–	–	152		1 Porter and Railway Messenger	–	–	12 *s.* p'week.
–	–	–	–	221		10 Rural Post Letter Carriers	–	–	269*l.* p' ann.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 80 *l.* per annum.			
–	–	–	–	202					
–	–	–	35	628	Mallow	1 Clerk	20 *s.*	1 *s.*	33*s.* p'week.
						2 Clerks	18 *s.*	1 *s.*	30*s.* p'week.
						1 Letter Carrier	–		12*s* p'week.
						1 Auxiliary Letter Carrier	–	–	7*s.* p'week.
						12 Rural Post Letter Carriers	–	–	345*l.* p' ann.
–	–	–	–	326		Allowance for Rural Delivery	–	–	7*s.* p'week.
–	–	–	–	438		Allowance for clearing Letter Boxes	–	–	1*s.* p'week.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 150 *l.* per annum.			
–	–	–	–	407					
–	–	–	–	314					
–	–	–	–	335	Newry	1st Clerk	20 *s.*	1 *s.*	33*s.* p'week.
						2nd Ditto	16 *s.*	1 *s.*	30*s.* p'week.
–	–	–	56	1,630		3rd Ditto	16 *s.*	1 *s.*	26*s.* p'week.
–	–	–	–	225		3 Letter Carriers	12 *s.*	6 *d.*	16*s.* p'week.
						1 Porter	–	–	14*s.* p'week.
–	–	–	–	121		1 Letter Carrier at Sub-Office	–	–	10*s.* p'week.
–	–	–	–	254		14 Rural Post Letter Carriers	–	–	383*l.* p' ann.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 171 *l.* per annum.			
–	–	–	25	1,134	Omagh	1 Clerk	16 *s.*	1 *s.*	26*s.* p'week.
–	–	–	–	269		1 Letter Carrier	–	–	13*s.* p'week.
–	–	–	–	77		1 Railway Messenger	–	–	14*s.* p'week.
						2 Letter Carriers at Sub-Offices	–	–	8*s.* 6*d.* and 6 *s.* p' wk.
						10 Rural Post Letter Carriers	–	–	277*l.* p'ann.
						Allowance for Fintona Mail Station Service.	–	–	6*d.* p'week.
–	–	–	–	198		Allowance for Rural Delivery	–	–	4*s.* 6*d.* p'week
–	–	–	–	354		Weekly Allowances to Sub-Postmasters and others for Delive[illegible] &c., 94 *l.* per annum.			
–	–	–	–	283					
–	–	–	39	946	Portadown	2 Letter Carriers	10 *s.*	6 *d.*	14*s.* p'week.
–	–	–	–	285		1 Letter Carrier at Sub-Office	–	–	11*s.* p'week.
						1 Ditto	–	–	8*s.* p'week.
						1 Ditto	–	–	6*s.* p'week.
						1 Railway Messenger	–	–	11*s.* p'week.
						8 Rural Post Letter Carriers	–	–	200*l.* p' ann.
						Allowance for Rural Delivery	–	–	7*s.* p'week.
–	–	–	60	426		„ for ditto	–	–	4*s.* p'week.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c. 55 *l.* per annum.			
–	–	–	–	263	Queenstown	1 Clerk	16 *s.*	1 *s.*	26*s.* p'week.
–	–	–	–	333		2 Letter Carriers	14 *s.*	1 *s.*	18*s.* p'week
–	–	–	–	729		1 Auxiliary Letter Carrier	–	–	10*s.* p'week.
						Allowance for Rural Delivery	–	–	7*s.* p' week.
						„ ditto	–	–	7*s.* p'week.
–	–	–	1,090	65,653		Allowance for Clearing Letter Box and Station Service on Sundays, 2*s.* per week.			

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POST OFFICE—(C.) Provincial Establishments in Ireland, for the Year ending 31 March 1875—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers, &c.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	9,081	1,458	11,361	73	5,361	916	33,215	- -	2,927	–	2,542	76
Skibbereen - - - - -	50	10	48	–	–	3	98	- -	25	–	14	–
Sligo - - - - - -	100	11	66	–	–	8	227	- -	70	–	31	–
Strabane - - - - -	105	33	292	–	–	10	333	- -	50	–	31	–
Swinford - - - - -	50	6	38	–	–	4	118	- -	25	–	8	–
Tallow - - - - - -	*47	2	14	–	–	1	68	- -	–	–	4	–
Templemore - - - - -	70	6	42	–	–	5	178	- -	40	–	10	–
Thomastown - - - - -	50	7	53	–	–	7	273	- -	20	–	9	–
Thurles - - - - - -	90	16	119	–	–	9	290	- -	60	–	13	–
Tipperary - - - - -	75	8	31	–	–	9	306	- -	40	–	22	–
Tralee - - - - - -	100	13	85	–	–	9	301	- -	50	–	30	–
Tuam - - - - - -	90	7	61	–	–	5	134	- -	50	–	16	–
Tullamore - - - - -	70	9	76	–	–	4	147	- -	30	–	14	–
Virginia - - - - - -	55	9	58	–	–	5	207	- -	12	–	11	
Waterford - - - - -	230	14	150	3	214	20	662	- -	–	–	16	–
Westport - - - - -	60	9	41	–	–	6	184	- -	30	–	12	–
Wexford - - - - -	105	13	55	–	–	8	278	- -	70	–	8	–
Wicklow - - - - -	65	4	35	–	–	6	180	- -	25	–	13	–
Youghal - - - - -	65	2	15	–	–	3	117	- -	30	–	15	–
For Incidental Expenses -	- -	–	–	–	–	–	- -	1,000	–	300	–	–
	10,558	1,637	12,640	76	5,575	1,038	37,316	1,000	3,554	300	2,819	76
Probable Increase - -	100	–	300	–	300	–	2,000	100	100	–	–	–
Totals - - -	10,658	1,637	12,940	76	5,875	1,038	39,316	1,100	3,654	300	2,819	76

Sub-Postmasters - -	12,940
Clerks - - - - -	5,875
Letter Carriers, &c. - -	39,316
Incidental Salaries - -	1,100
Total - - - £.	69,889

* Including 1 *l.* 10 *s.* for compensation.

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in IRELAND, for the Year ending 31 March 1875—*continued.*

Rates and Taxes (including Water and Fire Insurance).	Fuel and Light.	Stationery and Printing.	Incidental Expenses (including Allowances to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1874–75.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]				
					Towns.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.					
–	–	–	1,090	65,653	Waterford	1 Clerk	18 *s.*	1 *s.*	33*s.* p' week.
–	–	–	–	235		2 Clerks	18 *s.*	1 *s.*	30*s.* p' week.
–	–	–	–	494		1 Sorter	16 *s.*	6 *d.*	20*s.* p' week.
–	–	–	–	811		1 Stamper	14 *s.*	6 *d.*	18*s.* p' week.
–	–	–	–	239		3 Letter Carriers	12 *s.*	6 *d.*	16*s.* p' week.
–	–	–	–	133		1 Auxiliary Sorter	–	–	10*s.* p' week.
–	–	–	–	340		1 Auxiliary Letter Carrier	–	–	7*s.* p' week.
–	–	–	–	405		11 Rural Post Letter Carriers	–	–	291 *l.* p' ann.
–	–	–	–	572		2 Letter Carriers at Sub-Offices	–	–	8*s.* p' week.
–	–	–	–	474		Allowance for Tramore Station Service.	–	–	4*s.* 6*d.* p' wk.
–	–	–	–	566		Allowance for meeting Dunmore East D. M. Car.	–	–	3*l.* p' ann.
–	–	–	–	351		Allowance for meeting Steamer, Station Service, and clearing Letter Boxes on Sundays.	–	–	3*s.* 6*d.* p' wk.
–	–	–	–	337		Sunday Station Service	–	–	1*s.* 6*d.* p' wk.
–	–	–	–	343		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 63 *l.* per annum.			
–	–	–	55	1,327					
–	–	–	–	327	Wexford	2 Letter Carriers	12 *s.*	6 *d.*	16*s.* p' week.
–	–	–	26	542		1 Auxiliary Letter Carrier	–	–	7*s.* p' week.
–	–	–	–	318		5 Rural Post Letter Carriers	–	–	135 *l.* p' ann.
–	–	–	–	242		Allowance for Wall-box Collection (Sundays)	–	–	6 *d.* p' week.
–	50	5	100	1,455		Weekly Allowances to Sub-Postmasters and others for Delivery &c., 40 *l.* per annum.			
–	50	5	1,271	75,164					
–	–	–	–	2,900					
–	50	5	1,271	78,064					

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POST OFFICE—*continued.*

Sub-Head (C.)—*continued.* - - - - - - - -

PROVINCIAL ESTABLISHMENTS IN SCOTLAND - - - -

POST TOWNS.	SALARIES AND WAGES.							Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks, Medical Officers, &c.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Edinburgh, Sorting Office -	- -	25	337	-	-	33	1,146	- -	-	-	53	-
Aberdeen - - - -	400	83	802	7	720	82	2,906	- -	43	-	218	-
Aberfeldy - - - -	40	3	23	-	-	5	174	- -	10	-	12	-
Airdrie - - - -	80	4	22	-	-	10	366	- -	25	-	17	-
Alloa - - - - -	90	4	39	-	-	9	330	- -	25	-	33	-
Annan - - - -	70	5	29	-	-	8	272	- -	20	-	13	-
Anstruther - - - -	55	7	67	-	-	6	180	- -	10	-	19	-
Arbroath - - - -	120	7	48	1	65	10	351	- -	26	-	37	-
Ardgay - - - -	30	4	34	-	-	3	100	- -	5	-	5	-
Ardrossan - - - -	70	6	65	-	-	6	199	- -	50	-	28	-
Auchterarder - - - -	55	4	19	-	-	7	247	- -	15	-	8	-
Ayr - - - - -	200	9	80	4	216	18	682	- -	-	-	9	25
Ayton - - - - -	60	7	87	-	-	11	366	- -	20	-	14	-
Banff - - - - -	105	10	99	1	63	12	383	- -	20	-	28	-
Bathgate - - - -	55	7	78	-	-	8	340	- -	15	-	20	-
Beauly - - - - -	40	8	35	-	-	2	56	- -	15	-	9	-
Beith - - - - -	55	2	27	-	-	4	142	- -	15	-	10	-
Biggar - - - - -	65	7	32	-	-	7	260	- -	20	-	10	-
Blair Athole - - - -	30	2	13	-	-	3	98	- -	-	-	4	-
Blairgowrie - - - -	70	8	53	-	-	5	175	- -	20	-	16	-
Brechin - - - -	80	7	31	-	-	9	274	- -	40	-	13	-
Bridge of Allan - - -	50	-	-	-	-	3	123	- -	20	-	14	-
Bridge of Earn - - -	30	5	36	-	-	5	140	- -	10	-	5	-
Broadford - - - -	30	2	11	-	-	2	123	- -	10	-	4	-
Burntisland - - - -	55	1	20	-	-	2	91	- -	20	-	13	-
Campbeltown - - -	65	4	33	-	-	6	168	- -	10	-	19	-
Carluke - - - -	45	-	-	-	-	4	153	- -	-	-	7	-
Castle Douglas - - -	70	17	152	-	-	14	453	- -	30	-	22	-
Coatbridge - - - -	75	1	15	-	-	7	260	- -	39	-	28	-
Cockburnspath - - -	20	2	13	-	-	4	120	- -	-	-	3	-
Coldstream - - - -	60	10	61	-	-	8	306	- -	20	-	12	-
Craigellachie - - - -	40	20	205	-	-	13	362	- -	10	-	19	-
Crieff - - - - -	80	12	109	-	-	12	387	- -	25	-	33	-
Cumnock (Old) - - -	50	3	15	-	-	6	214	- -	15	-	11	-
Cupar Angus - - - -	50	2	14	-	-	5	149	- -	15	-	8	-
Cupar Fife - - - -	80	12	84	1	68	11	398	- -	-	-	20	-
Dalbeattie - - - -	60	8	77	-	-	5	154	- -	16	-	10	-
Dalkeith - - - -	75	10	103	-	-	14	479	- -	26	-	20	-
Dalry - - - - -	50	-	-	-	-	2	71	- -	10	-	6	-
Denny - - - - -	45	4	16	-	-	5	187	- -	10	-	8	-
Dingwall - - - -	100	26	251	1	51	8	242	- -	20	-	27	-
Drem - - - - -	30	4	30	-	-	4	168	- -	10	-	6	-
Dumbarton - - - -	70	9	146	-	-	10	396	- -	20	-	34	-
Dumfries - - - -	200	24	136	5	321	27	1,117	- -	37	-	9	45
Dunbar - - - -	67	3	25	-	-	4	174	- -	26	-	12	
Dunblane - - - -	35	1	10	-	-	2	70	- -	-	-	6	-
Dundee - - - -	270	22	194	11	869	48	2,069	- -	-	-	183	-
Dunfermline - - - -	110	13	115	1	68	14	461	- -	40	-	38	-
Dunkeld - - - -	50	9	45	-	-	8	290	- -	40	-	11	-
Dunoon - - - -	70	-	-	-	-	3	120	- -	20	-	12	-
Dunse - - - - -	60	3	21	-	-	8	274	- -	20	-	14	-
Ecclefechan - - - -	40	4	18	-	-	7	240	- -	10	-	5	-
Elgin - - - - -	100	9	105	-	-	6	265	- -	91	-	34	-
Ellon - - - - -	35	7	30	-	-	7	198	- -	10	-	8	-
Falkirk - - - -	100	11	94	1	51	17	558	- -	16	-	59	-
Carried forward - - -	4,137	477	4,204	33	2,492	559	20,027	- -	1,040	-	1,296	70

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POST OFFICE—*continued.*

Sub-Head (C.)—*continued.*

FOR THE YEAR ENDING 31 MARCH 1875.

Rates and Taxes (including Water and Fire Insurance).	Fuel and Light.	Stationery and Printing.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1874–75.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]				
					Towns.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.					
–	–	–	–	1,536	Aberdeen	2 Clerks	100 *l.*	5 *l.*	130 *l.*
						3 Ditto	60 *l.*	3 *l.*	100 *l.*
						* 4 Sorters	18 *s.*	1 *s.*	26 *s.*
–	–	–	35	5,124		22 Letter Carriers	16 *s.*	6 *d.*	20 *s.*
–	–	–	–	259		Extra allowance to 4 Stampers, 3 *s.* a week each.			
–	–	–	–	510		Medical Officer, 8 *s.* 6 *d.* per man, 20 *l.* (estimated.)			
–	–	–	–	517		56 Rural Messengers, 1,594 *l.* a year.			
–	–	–	–	404					
–	–	–	–	331					
–	–	–	35	682					
–	–	–	–	174	Alloa	2 Letter Carriers	14 *s.*	6 *d.*	16 *s.*
–	–	–	–	412		1 Auxiliary Letter Carrier	–	–	10 *s.*
–	–	–	–	344		6 Rural Messengers, 223 *l.* a year.			
–	–	–	30	1,242					
–	–	–	–	547	Arbroath	1 Clerk	18 *s.*	1 *s.*	28 *s.*
						3 Letter Carriers	14 *s.*	6 *d.*	18 *s.*
						7 Rural Messengers, 228 *l.* a year.			
–	–	–	–	698	Auchterarder	2 Letter Carriers	12 *s.*	6 *d.*	14 *s.*
–	–	–	–	508		5 Rural Messengers, 178 *l.* a year			
–	–	–	–	155	Ayr	3 Clerks	18 *s.*	1 *s.* 6 *d.*	33 *s.*
–	–	–	–	249		1 Boy Clerk, 14 *s.*			
–	–	–	–	387		6 Letter Carriers	14 *s.*	1 *s.*	18 *s.*
–	–	–	–	145		2 Auxiliary Letter Carriers, 6 *s.* a week each.			
–	–	–	–	334		Extra allowance to Stamper, 2 *s.* a week.			
–	–	–	–	438		10 Rural Messengers, 368 *l.* a year.			
–	–	–	–	207					
–	–	–	–	221					
–	–	–	–	178	Bathgate	1 Letter Carrier	16 *s.*	1 *s.*	18 *s.*
–	–	–	–	199		7 Rural Messengers, 296 *l.* a year.			
					Brechin	2 Letter Carriers	14 *s.*	6 *d.*	16 *s.*
						7 Rural Messengers, 196 *l.* a year.			
–	–	–	–	295					
–	–	–	–	205	Coatbridge	2 Letter Carriers	16 *s.*	1 *s.*	18 *s.*
–	–	–	–	727		1 Auxiliary Letter Carrier	–	–	10 *s.*
–	–	–	–	417		4 Rural Messengers, 145 *l.* a year.			
–	–	–	–	156	Crieff	1 Letter Carrier	14 *s.*	6 *d.*	16 *s.*
–	–	–	–	459		1 Auxiliary Letter Carrier	–	–	10 *s.*
–	–	–	–	636		10 Rural Messengers, 322 *l.* a year.			
–	–	–	–	634					
–	–	–	–	305	Cupar Fife	1 Clerk	16 *s.*	1 *s.*	26 *s.*
–	–	–	–	236		2 Letter Carriers	12 *s.*	6 *d.*	16 *s.*
–	–	–	–	650		9 Rural Messengers, 314 *l.* a year.			
					Dumbarton	2 Letter Carriers	14 *s.*	6 *d.*	16 *s.*
						8 Rural Messengers, 311 *l.* a year.			
–	–	–	–	317	Dumfries	1 Clerk	90 *l.*	4 *l.*	110 *l.*
–	–	–	–	703		4 Clerks	18 *s.*	1 *s.* 6 *d.*	33 *l.*
–	–	–	–	137		7 Letter Carriers	14 *s.*	1 *s.*	18 *s.*
–	–	–	–	266		20 Rural Messengers, 821 *l.* a year.			
–	–	–	–	691	Dundee	1 Clerk	120 *l.*	5 *l.*	160 *l.*
–	–	–	–	244		2 Clerks	37 *s.*	2 *s.*	44 *s.*
–	–	–	–	666		4 Sorting Clerks	27 *s.*	1 *s.* 6 *d.*	35 *s.*
–	–	–	41	1,906		4 Sorters	20 *s.*	1 *s.*	25 *s.*
–	–	–	–	304		26 Letter Carriers	18 *s.*	1 *s.*	20 *s.*
–	–	–	–	121		22 Rural Messengers, 765 *l.* a year.			
–	–	–	62	3,647		Medical Officer, 8 *s.* 6 *d.* per man, 20 *l.* (estimated).			
–	–	–	45	877					
–	–	–	–	436					
–	–	–	–	222	Dunfermline	1 Clerk	16 *s.*	1 *s.*	26 *s.*
–	–	–	–	389		4 Letter Carriers	14 *s.*	6 *d.*	18 *s.*
						10 Rural Messengers, 289 *l.* a year.			
–	–	–	–	313	Elgin	2 Letter Carriers	14 *s.*	6 *d.*	18 *s.*
–	–	–	49	644		4 Rural Messengers, 181 *l.* a year.			
–	–	–	–	281	Falkirk	1 Clerk	18 *s.*	1 *s.* 6 *d.*	28 *s.*
						3 Letter Carriers	14 *s.*	1 *s.*	18 *s.*
						Extra Allowance to Stamper, 1 *s.* 6 *d.* a week			
–	–	–	30	908		1 Auxiliary Letter Carrier	–	–	6 *s.*
–	–	–	327	33,593		13 Rural Messengers, 413 *l.* a year.			

* This number includes two Clerks, who will be abolished as vacancies occur.

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in SCOTLAND, for the Year ending 31 March 1875—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks, Medical Officers, &c.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - -	4,137	477	4,204	33	2,492	559	20,027	- -	1,040	-	1,296	70
Fochabers - - - - -	50	8	98	-	-	10	293	- -	30	-	14	-
Fordoun - - - - -	40	6	63	-	-	6	171	- -	6	-	8	-
Forfar - - - - - -	100	9	44	-	-	8	304	- -	45	-	20	-
Forres - - - - - -	60	9	44	-	-	9	287	- -	40	-	19	-
Fort George Station - -	36	3	32	-	-	2	70	- -	-	-	6	1
Fort William - - -	70	22	175	-	-	16	657	- -	30	-	24	-
Fraserburgh - - - -	60	3	22	-	-	5	172	- -	25	-	26	-
Galashiels - - - - -	70	1	4	-	-	6	213	- -	50	-	23	-
Girvan - - - - -	70	6	49	-	-	9	292	- -	20	-	14	-
Glasgow - - - - -	1,000	79	994	104	9,410	352	15,372	- -	-	-	497	686
Golspie - - - - -	50	16	166	-	-	9	302	- -	40	-	20	-
Greenock - - - - -	463	46	515	14	1,003	67	2,553	- -	-	-	84	130
Grangemouth - - - -	45	-	-	-	-	2	81	- -	10	-	10	-
Haddington - - - - -	60	3	16	-	-	9	323	- -	26	-	17	-
Hamilton - - - - -	90	7	87	1	51	14	523	- -	18	-	37	-
Hawick - - - - -	110	9	49	1	44	12	430	- -	15	-	33	-
Helensburgh - - - -	85	3	29	-	-	9	355	- -	45	-	28	-
Huntly - - - - -	70	8	51	-	-	8	289	- -	30	-	13	-
Insch - - - - - -	40	8	46	-	-	6	184	- -	10	-	6	-
Inverary - - - - -	50	10	72	-	-	10	348	- -	20	-	14	-
Inverness - - - - -	257	41	428	5	403	34	1,177	- -	-	-	30	-
Inverury - - - - -	50	2	24	-	-	3	93	- -	20	-	6	-
Irvine - - - - - -	60	2	27	-	-	5	175	- -	20	-	15	-
Jedburgh - - - - -	75	2	11	-	-	9	286	- -	25	-	14	-
Johnstone - - - - -	60	3	19	-	-	4	155	- -	15	-	15	-
Keith - - - - - -	70	5	24	-	-	7	220	- -	40	-	11	-
Kelso - - - - - -	100	10	43	1	68	15	600	- -	30	-	25	-
Kilmarnock - - - -	215	21	207	4	228	37	1,310	- -	-	-	29	60
Kingussie - - - - -	50	9	94	-	-	6	181	- -	15	-	13	-
Kinross - - - - -	50	7	47	-	-	7	221	- -	13	-	11	-
Kirkcaldy - - - - -	130	12	126	1	50	14	506	- -	63	-	54	-
Kirkcudbright - - -	50	4	18	-	-	5	159	- -	10	-	11	-
Kirkwall - - - - -	60	21	104	-	-	8	205	- -	20	-	10	-
Kirriemuir - - - - -	45	2	8	-	-	8	213	- -	10	-	12	-
Ladybank - - - - -	60	10	132	-	-	5	215	- -	20	-	12	-
Lairg - - - - - -	40	7	40	-	-	2	50	- -	-	-	9	-
Carried forward - - -	8,128	891	8,117	164	13,749	1,297	49,021	- -	1,801	-	2,486	947

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in SCOTLAND, for the Year ending 31 March 1875—*continued.*

Rates and Taxes. (including Water and Fire Insurance).	Fuel and Light.	Stationery and Printing.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1874–75.
£.	£.	£.	£.	£.
–	–	– –	327	33,593
–	–	– –	– –	485
–	–	– –	– –	288
–	–	– –	– –	513
–	–	– –	– –	450
–	–	– –	– –	145
–	–	– –	– –	956
–	–	– –	– –	305
–	–	– –	– –	360
–	–	– –	– –	445
–	–	– –	30	27,989
–	–	– –	– –	578
–	–	– –	75	4,823
–	–	– –	– –	146
–	–	– –	– –	452
–	–	– –	22	828
–	–	– –	55	736
–	–	– –	– –	551
–	–	– –	– –	423
–	–	– –	– –	286
–	–	– –	– –	514
–	–	– –	42	2,337
–	–	– –	– –	193
–	–	– –	– –	297
–	–	– –	– –	411
–	–	– –	– –	264
–	–	– –	– –	374
–	–	– –	– –	871
–	–	– –	25	2,074
–	–	– –	– –	353
–	–	– –	– –	342
–	–	– –	45	975
–	–	– –	– –	248
–	–	– –	– –	399
–	–	– –	– –	288
–	–	– –	– –	439
–	–	– –	– –	139
–	–	– –	621	84,870

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.

[*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]

Towns.	Force.	Minimum.	Annual Increment.	Maximum.
Forfar	2 Letter Carriers	14 *s.*	6 *d.*	16 *s.*
	6 Rural Messengers, 228*l.* a year.			
Glasgow	1 Chief Clerk	320 *l.*	15 *l.*	400 *l.*
	2 Principal ditto	270 *l.*	10 *l.*	310 *l.*
	2 Superintending ditto	225 *l.*	10 *l.*	265 *l.*
	3 Clerks, First Class	160 *l.*	10 *l.*	220 *l.*
	5 Ditto, Second ditto	110 *l.*	5 *l.*	155 *l.*
	18 Sorting Clerks, First Class	37 *s.*	2 *s.*	44 *s.*
	24 ditto, Second ditto	29 *s.*	2 *s.*	36 *s.*
	34 ditto, Third ditto	20 *s.*	1 *s.* 6 *d.*	28 *s.*
	8 Risk Allowances for Sorters, 2 *s.* a week each.			
	10 Boy Sorters, 14 *s.* a week each			
	3 Female Clerks, at Hillhead			
	2 Ditto, at Partick.			
	6 Ditto, at Hope-street.			
	1 Inspector of Letter Carriers	140 *l.*	10 *l.*	220 *l.*
	3 Assistant ditto	100 *l.*	5 *l.*	135 *l.*
	148 Letter Carriers	18 *s.*	1 *s.*	24 *s.*
	With further rise to 26 *s.* a week, after 10 years' service.			
	50 Auxiliary Letter Carriers, 14 *s.*			
	50 Ditto, at 8 *s.* a week each.			
	1 Mail Sorter, 21 *s.* a week.			
	1 Labourer	18 *s.*	1 *s.*	20 *s.*
	3 Female Servants, one at 14 *s.* a week, two at 12 *s.* a week.			
	Medical Officer, 8 *s.* 6 *d.* each man, 95 *l.* (estimated.)			
	Allowance of 3 *s.* a week each to 14 Stampers.			
	3 Watchmen (Police)	18 *s.*	1 *s.*	26 *s.*
	2 Boy Porters, 10 *s.* each.			
	51 Sub-Office Letter Carriers, 2,010 *l.* a year.			
	34 Rural Messengers, 1,248 *l.* a year.			
Greenock	1 Clerk	120 *l.*	5 *l.*	160 *l.*
	2 Clerks	37 *l.*	2 *s.*	44 *l.*
	4 Sorting ditto	27 *s.*	1 *s.* 6 *d.*	35 *s.*
	4 Ditto	20 *s.*	1 *s.*	25 *s.*
	1 Assistant ditto	12 *s.*	1 *s.*	16 *s.*
	2 Boy Clerks, at 14 *s.* a week each			
	19 Letter Carriers	18 *s.*	1 *s.*	22 *s.*
	Extra Allowance to Two Stampers, 1 *s.* 6 *d.* a week each.			
	1 Mail Messenger	18 *s.*	1 *s.*	22 *s.*
	14 Auxiliary Letter Carriers, 7 *s.* a week each.			
	Medical Officer, 8 *s.* 6 *d.* per man, 23 *l.* (estimated.)			
	33 Rural Messengers, 1,244*l.* a year.			
Haddington	2 Letter Carriers	14 *s.*	6 *d.*	16 *s.*
	7 Rural Messengers, 240 *l.* a year.			
Hamilton	1 Clerk	18 *s.*	1 *s.* 6 *d.*	28 *s.*
	3 Letter Carriers	16 *s.*	1 *s.*	18 *s.*
	1 Auxiliary ditto, at 6 *s.* a week.			
	10 Rural Messengers, 372*l.* a year.			
Hawick	1 Clerk	16 *s.*	1 *s.*	26 *s.*
	2 Letter Carriers	14 *s.*	6 *d.*	18 *s.*
	1 Auxiliary ditto	– –	– –	7 *s.*
	9 Rural Messengers, 327 *l.* a year.			
Inverness	1 Clerk	90 *l.*	4 *l.*	110 *l.*
	4 Clerks	20 *s.*	1 *s.*	30 *s.*
	2 Travelling Sorters	16 *s.*	1 *s.*	20 *s.*
	7 Letter Carriers	14 *s.*	6 *d.*	18 *s.*
	1 Sorter, in Summer	– –	– –	14 *s.*
	25 Rural Messengers, 766 *l.* a year.			
Jedburgh	1 Letter Carrier	14 *s.*	6 *d.*	16 *s.*
	1 Auxiliary ditto	– –	– –	6 *s.*
	7 Rural Messengers, 229 *l.* a year.			
Kelso	1 Clerk	16 *s.*	1 *s.*	26 *s.*
	2 Letter Carriers	16 *s.*	1 *s.*	18 *s.*
	13 Rural Messengers, 463 *l.* a year.			
Kilmarnock	1 Clerk	18 *s.*	1 *s.* 6 *d.*	37 *s.*
	2 Clerks	18 *s.*	1 *s.* 6 *d.*	33 *s.*
	1 Assistant ditto	– –	– –	14 *s.*
	7 Letter Carriers	14 *s.*	1 *s.*	18 *s.*
	4 Auxiliary ditto, at 8 *s.* a week each.			
	26 Rural Messengers, 902*l.* a year.			
	Extra Allowance to 3 Stampers, 1 *s.* 6 *d.* a week each.			
Kirkcaldy	1 Clerk	18 *s.*	1 *s.*	28 *s.*
	4 Letter Carriers	14 *s.*	6 *d.*	18 *s.*
	10 Rural Messengers, 331 *l.* a year.			

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POST OFFICE—(C.) Provincial Establishments in Scotland, for the Year ending 31 March 1875—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks, Medical Officers, &c.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - -	8,128	891	8,117	164	13,749	1,297	49,021	- -	1,801	-	2,486	947
Lanark - - - - -	75	17	164	1	73	20	755	- -	15	-	40	-
Langholme - - - -	40	3	23	-	-	6	252	- -	10	-	14	-
Lasswade - - - -	40	5	56	-	-	7	234	- -	10	-	12	-
Lawrencekirk - - -	45	3	17	-	-	6	159	- -	15	-	7	-
Lerwick - - - -	150	28	121	-	-	14	229	- -	45	-	14	-
Leven - - - - -	65	6	73	-	-	6	229	- -	20	-	21	-
Linlithgow - - - -	65	4	54	-	-	10	316	- -	25	-	22	-
Lochalsh - - - -	25	5	21	-	-	2	80	- -	5	-	4	-
Lochgilphead - - -	45	9	64	-	-	7	196	- -	15	-	15	-
Lochmaddy - - - -	30	6	24	-	-	4	104	- -	5	-	2	-
Lockerby - - - -	75	9	45	-	-	11	401	- -	25	-	15	-
Markinch - - - -	45	3	48	-	-	4	141	- -	20	-	11	-
Mauchline - - - -	30	2	19	-	-	4	139	- -	15	-	7	-
Maybole - - - -	60	6	35	-	-	7	234	- -	20	-	10	-
Meigle - - - - -	45	4	30	-	-	6	186	- -	5	-	8	-
Melrose - - - -	50	8	73	-	-	11	381	- -	15	-	25	-
Midcalder - - - -	30	3	26	-	-	5	176	- -	10	-	9	-
Mintlaw - - - -	30	5	25	-	-	3	100	- -	10	-	4	-
Moffat - - - - -	60	2	8	-	-	5	181	- -	20	-	14	-
Montrose - - - -	120	6	38	1	73	8	282	- -	63	-	40	25
Motherwell - - - -	60	6	65	-	-	7	289	- -	20	-	16	-
Musselburgh - - -	50	-	-	-	-	6	216	- -	20	-	13	-
Nairn - - - - -	60	4	19	-	-	6	189	- -	25	-	13	-
Newburgh (Fife) - - -	40	2	14	-	-	3	98	- -	-	-	6	-
Newton Stewart - - -	80	16	234	-	-	15	489	- -	30	-	36	-
North Berwick - - -	50	1	3	-	-	3	126	- -	10	-	13	-
Oban - - - - -	85	13	150	-	-	12	457	- -	50	-	29	-
Paisley - - - - -	225	7	79	4	284	23	806	- -	-	-	11	71
Peebles - - - -	45	5	50	-	-	11	325	- -	15	-	19	-
Pennycuick - - - -	35	6	50	-	-	9	287	- -	-	-	11	-
Perth - - - - -	220	28	270	4	299	29	1,094	- -	42	-	28	-
Peterhead - - - -	80	3	27	-	-	5	172	- -	45	-	32	-
Pitlochry - - - -	40	7	31	-	-	3	100	- -	25	-	18	-
Port Glasgow - - -	85	2	10	-	-	5	216	- -	35	-	15	-
Portree - - - - -	50	16	116	-	-	7	158	- -	25	-	10	-
Prestonkirk - - - -	30	4	22	-	-	3	119	- -	-	-	7	-
Rothesay - - - -	75	3	18	-	-	6	228	- -	45	-	20	-
St. Andrew's - - -	80	7	51	-	-	7	246	- -	40	-	33	-
Saltcoats - - - -	45	1	16	-	-	4	104	- -	10	-	7	-
Selkirk - - - -	59	5	22	-	-	10	333	- -	30	-	14	-
Stirling - - - -	225	30	348	5	324	30	1,106	- -	-	-	40	50
Stonehaven - - - -	60	3	11	-	-	6	186	- -	15	-	8	-
Stornoway - - - -	55	6	24	-	-	6	175	- -	18	-	11	-
Stow - - - - -	35	5	31	-	-	5	198	- -	10	-	6	-
Stranraer - - - -	75	12	128	-	-	11	327	- -	30	-	25	-
Tain - - - - -	50	1	5	-	-	3	91	- -	36	-	6	-
Thornhill - - - -	60	6	33	-	-	11	369	- -	20	-	12	-
Thurso - - - - -	80	15	93	-	-	9	272	- -	40	-	19	-
Tranent - - - -	35	4	32	-	-	7	214	- -	15	-	7	-
Troon - - - - -	40	-	-	-	-	2	82	- -	10	-	13	-
Turriff - - - - -	65	7	67	-	-	8	289	- -	30	-	10	-
Wick - - - - -	70	5	25	-	-	4	120	- -	40	-	24	-
Wishaw - - - -	50	1	7	-	-	4	168	- -	10	-	15	-
For Incidental Payments -	-	-	-	-	-	-	- -	3,100	-	140	-	-
	11,647	1,256	11,132	179	14,802	1,723	63,445	3,100	2,919	140	3,327	1,093
Add, for probable Increase	500	-	300	-	1,000	-	3,000	-	209	-	-	-
Totals - - -	12,147	1,256	11,432	179	15,802	1,723	66,445	3,100	3,110	140	3,327	1,093

Sub-Postmasters, &c. -	11,432
Clerks, &c. - - -	15,802
Sorters, &c. - - -	66,445
Incidental Salaries, &c. -	3,100
Total - - £.	108,926

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POST OFFICE—(C.) Provincial Establishments in Scotland, for the Year ending 31 March 1875—*continued.*

Rates and Taxes. (including Water and Fire Insurance).	Fuel and Light.	Stationery and Printing.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1874–75.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.					
–	–	–	621	84,870	Linlithgow	2 Letter Carriers 8 Rural Messengers, 240 *l.* a year.	14 *s.*	6 *d.*	16 *s.*
–	–	–	–	1,122					
–	–	–	–	339	Montrose	1 Clerk	16 *s.*	1 *s.*	28 *s.*
–	–	–	–	352		3 Letter Carriers	14 *s.*	6 *d.*	18 *s.*
–	–	–	–	243		5 Rural Messengers, 152 *l.* a year.			
–	–	–	–	559					
–	–	–	–	408	Motherwell	1 Letter Carrier	14 *s.*	6 *d.*	16 *s.*
–	–	–	–	482		1 Auxiliary Letter Carrier	–	–	10 *s.*
–	–	–	–	135		5 Rural Messengers, 224 *l.* a year.			
–	–	–	–	335					
–	–	–	–	165					
–	–	–	–	561	Musselburgh	3 Letter Carriers 3 Rural Messengers, 84 *l.* a year.	16 *s.*	1 *s.*	18 *s.*
–	–	–	–	265					
–	–	–	–	210					
–	–	–	–	359	Newton Stewart	2 Letter Carriers 13 Rural Messengers, 421 *l.* a year.	12 *s.*	6 *d.*	14 *s.*
–	–	–	–	274					
–	–	–	–	544					
–	–	–	–	251					
–	–	–	–	169	Paisley	1 Clerk	18 *s.*	1 *s.* 6 *d.*	37 *s.*
–	–	–	–	283		2 Clerks	18 *s.*	1 *s.* 6 *d.*	33 *s.*
–	–	–	14	655		1 Boy Clerk, at 7 *s.* a week.			
–	–	–	–	450		7 Letter Carriers	16 *s.*	1 *s.*	20 *s.*
–	–	–	–	299		Extra Allowance to 2 Stampers, 2 *s.* a week each.			
						1 Assistant Stamper, 15 *s.* a week			
–	–	–	–	306		8 Auxiliary Letter Carriers, 188 *l.* a year.			
–	–	–	–	156					
–	–	–	–	869		7 Rural Messengers, 237 *l.* a year.			
–	–	–	–	202					
–	–	–	–	771	Perth	1 Clerk	90 *l.*	4 *l.*	110 *l.*
						3 Clerks	20 *s.*	1 *s.*	24 *s.*
							then by 1 *s.* 6 *d.* to 33 *s.* a week.		
–	–	–	–	1,476		7 Letter Carriers	14 *s.*	6 *d.*	18 *s.*
–	–	–	–	454		1 Travelling Sorter	16 *s.*	1 *s.*	20 *s.*
–	–	–	–	383		21 Rural Messengers, 753 *l.* a year.			
	–	–	50	2,003					
–	–	–	–	356					
–	–	–	–	214	Port Glasgow	2 Letter Carriers	18 *s.*	1 *s.*	20 *s.*
–	–	–	–	361		3 Rural Messengers, 117 *l.* a year.			
–	–	–	–	359					
–	–	–	–	178					
					Rothesay	2 Letter Carriers	14 *s.*	6 *d.*	16 *s.*
–	–	–	–	386		1 Auxiliary Letter Carrier	–	–	10 *s.*
						3 Rural Messengers, 117 *l.* a year.			
–	–	–	–	450					
–	–	–	–	182	St. Andrew's	3 Letter Carriers	12 *s.*	6 *d.*	16 *s.*
–	–	–	–	458		4 Rural Messengers, 143 *l.* a year.			
–	–	–	50	2,143					
–	–	–	–	280					
–	–	–	–	283	Stirling	1 Clerk	90 *l.*	4 *l.*	110 *l.*
–	–	–	–	280		3 Clerks	18 *s.*	1 *s.* 6 *d.*	33 *s.*
–	–	–	–	585		1 Temporary Clerk, 10 *s.* a week			
						5 Letter Carriers	14 *s.*	6 *d.*	18 *s.*
–	–	–	–	188		Extra Allowance to 2 Stampers, 1 *s.* 6 *d.* a week each.			
–	–	–	–	494		7 Sub-Office Letter Carriers, 219 *l.* a year.			
–	–	–	–	504					
–	–	–	–	303		18 Rural Messengers, 673 *l.* a year.			
–	–	–	–	145					
–	–	–	–	461					
–	–	–	–	279					
–	–	–	–	250					
120	500	5	150	4,015					
120	500	5	885	113,106					
–	–	–	–	5,000					
120	500	5	885	118,106					

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.

[*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]

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1874-75.

ESTIMATES,

REVENUE DEPARTMENTS.

POST OFFICE.

SUB-HEAD (C.)

Referred to in the POST OFFICE ESTIMATE for the Year ending 31st March 1875.

0.3—VIII.

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1874-75.

ESTIMATES,

REVENUE DEPARTMENTS.

POST OFFICE TELEGRAPHS.

SUB-HEADS (F.), (G. and H.)

Referred to in the POST OFFICE TELEGRAPHS ESTIMATE for the Year ending 31st March 1875, pages 567, 568.

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POST OFFICE TELEGRAPHS.

SUB-HEAD (F.)

LONDON DISTRICT.

THE following Schedules give the cost of clerks and messengers, the payments of medical officers, the allowances to postmasters, the rents and the incidental expenses for 100 district and branch offices in the London District, at which the Department provides for the work.

They make provision for—

227 male clerks,
362 female clerks,

589 clerks in all,
and 935 messengers,

or, in all 1,524 persons.

The cost incurred during the year will be 70,149 *l.*, which is at the rate of 46 *l.* 0 *s.* 6 *d.* per head.

Allowing for the estimated rate of increase, the messages forwarded from those offices during the year ending 31st March 1875, will produce a revenue of 168,115 *l.* against the estimated cost of 70,149 *l.*

The cost of each operation on the wire will be about 2½ *d.*

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Sub-Head (F.) - - - - - - - - -

5.—POST OFFICE TELEGRAPHS.—LONDON DISTRICT,

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. P.M.		£.		£.
Eastern Central District	1,698	–	2,900	4,598	Tube Station			–	–	–	–	–	–	8 to 8	Not open.	*162	7,110	156	3,680
Branch Offices:																			
Bishopsgate-street (Without)	138	–	193	331	–	1	–	–	–	–	–	–	1	8 – 8	,,				
Cannon-street - - -	894	–	–	894	2	–	–	–	–	–	–	–	2	8 – 8	,,				
Clerkenwell Green - -	62	–	163	225	1	–	–	–	–	–	–	–	1	8 – 8	,,				
*Lower Thames-street -	2,766	–	799	3,565	4	–	–	–	–	–	–	–	4	6 – 8	,,				
Cornhill - - - -	2,456	–	–	2,456	Tube Station			–	–	–	–	–	–	8 – 12	,,				
Eastcheap - - -	1,605	–	–	1,605	2	–	–	–	–	–	–	–	2	8 – 8	,,				
Fenchurch-street - -	3,107	–	5,768	8,875	1	–	–	–	–	–	–	–	1	8 – 8	,,				
Finsbury-square - -	194	–	319	513	1	–	–	–	–	–	–	–	1	8 – 8	,,				
Goswell-road - - -	80	–	178	258	–	1	–	–	–	–	–	–	1	8 – 8	,,				
Gresham House - -	2,567	–	1,881	4,448	Tube Station			–	–	–	–	–	–	8 – 8	,,				
Holborn Viaduct - -	307	–	353	660	2	–	–	–	–	–	–	–	2	8 – 8	,,				
Leadenhall-street - -	2,661	–	5,681	8,342	1	–	–	–	–	–	–	–	1	8 – 8	,,				
Lothbury - - -	1,827	–	–	1,827	Tube Station			–	–	–	–	–	–	8 – 8	,,				
*Mark-lane - - -	1,671	–	–	1,671	2	–	–	–	–	–	–	–	2	8 – 8	,,				
Seething-lane - - -	1,402	–	–	1,402	2	–	–	–	–	–	–	–	2	8 – 8	,,				
Smithfield Market - -	945	–	124	1,069	2	–	–	–	–	–	–	–	2	7 – 8	,,				
Temple Bar - - -	1,902	–	1,902	3,804	Tube Station			–	–	–	–	–	–	8 – 8	,,				
Upper Thames-street -	213	–	–	213	1	–	–	–	–	–	–	–	1	8 – 8	,,				
Baltic, The - - -	769	–	163	932	Tube Station			–	–	–	–	–	–	10 – 5 / On Saturday 10 – 3	,, P.M. P.M.				
Broad-street (Railway Station)	113	–	–	113	–	2	–	–	–	–	–	2	4	7 – 11	1 to 11				
Cannon-street, 33 - -	489	–	–	489	1	–	–	–	–	–	–	–	1	8 – 8	Not open.				
Farringdon-street - -	45	–	–	45	–	1	–	–	–	–	–	–	1	9 – 7	,,				
Fleet-street - - -	1,508	–	–	1,508	–	2	–	–	–	–	–	–	2	8 – 8	,,				
Gresham-street - -	301	–	–	301	1	–	–	–	–	–	–	–	1	9 – 8 / On Saturday 9 – 5	,,				
Little Tower-street - -	672	–	–	672	2	–	–	–	–	–	–	–	2	8 – 8	,,				
Lombard Exchange - -	802	–	–	802	2	–	–	–	–	–	–	–	2	9 – 6	,,				
Moorgate-street (Railway Station).	228	–	–	228	–	1	–	–	–	–	–	–	1	9 – 7	,,				
Royal Exchange - -	312	–	205	517	Tube Station			–	–	–	–	–	–	9 – 5	,,				
The Tower - - - (For War Office work.)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	,,				
Eastern District - -	159	467	423	1,049	3	16	–	–	–	–	–	–	19	8 – 11	8 – 11	40	2,534	104	2,062
Branch Offices:																			
Aldgate - - - -	244	–	270	514	–	2	–	–	–	–	–	–	2	8 – 8	Not open.				
Blackwall - - -	70	–	156	226	2	–	–	–	–	–	–	1	3	8 – 10	8 – 8				
Bow (Railway Station) -	135	–	316	451	1	1	–	–	–	–	–	4	6	7 – 11	8 – 11				
Columbia Market - -	12	–	77	89	–	1	–	–	–	–	–	–	1	6 – 8	Not open.				
Dalston (Junction) - -	257	–	341	598	1	1	–	–	–	–	–	3	5	7 – 11	P.M. P.M. 1 – 11				
Poplar - - - -	135	–	270	405	2	–	–	–	–	–	–	–	2	8 – 10	A.M. P.M. 8 – 8				
St. Katherine's Docks -	194	–	286	480	1	1	–	–	–	–	–	–	2	8 – 8	Not open.				
Shoreditch (Railway Station)	206	–	245	451	1	–	–	–	–	–	–	–	1	8 – 9½	,,				
Victoria Docks - -	204	–	168	372	–	1	–	–	–	–	–	–	1	8 – 8	,,				

* Telegraph proportion; the rest is charged to Postal Account.

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SUB-HEAD (F.)

FOR THE YEAR ENDING 31ST MARCH 1875.

Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery.	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	Town.	Force.	SCALES OF PAY. Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.					
4,828	75	–		–	150	–	–	15,843	Eastern Central District.	3 Clerks in Charge, 1st Class (Male).	150 *l.*	7 *l.* 10 *s.*	200 *l.*
										2 Clerks in Charge, 2nd Class (Male).	140 *l.*	5 *l.*	160 *l.*
										7 Clerks, 1st Class (Male)	100 *l.*	5 *l.*	130 *l.*
									Treasury, 9 April, 5361	18 Clerks, 2nd Class (Male)	70 *l.*	5 *l.*	90 *l.*
									Treasury, 5 Aug. 11,732	31 Clerks, 3rd Class (Male)	45 *l.*	5 *l.*	65 *l.*
									Treasury, 15 Oct., 14,710	3 Probationary Clerks (Male), at 12*s.* to 14*s.*, thence to 16*s.*			
										1 Writer, 10*d.* per hour (Male).			
										2 Writing Clerks (Male) -	80 *l.*	7 *l.* 10 *s.* (after two years.)	140 *l.*
											Thence by	10 *l.*	240 *l.*
										– Allowance to Clerks and Supervisors.	–	–	110 *l.*
									Treasury, 11 Oct. 1872, 15,152.	5 Clerks in Charge (Female) Upper Section.	90 *l.*	5 *l.*	120 *l.*
									Treasury, 1 March 1873	7 Clerks in Charge (Female), Lower Section.	70 *l.*	5 *l.*	85 *l.*
										4 Clerks, 1st Class (Female).	25 *s.*	1 *s.* 6 *d.*	30*s.* a wk
									Treasury, 11 Oct. 1872, 15,192.	18 Clerks, 2nd Class (Female).	18 *s.*	1 *s.* 6 *d.*	24 *s.* ,,
									Treasury, 25 Feb. 1873	56 Clerks, 3rd Class (Female).	14 *s.*	1 *s.*	17 *s.* ,,
										5 Probationary Clerks (Female), at 8*s.* to 12*s.* thence to 14*s.* ,,			
										4 Tube Attendants - -	16 *s.*	1 *s.*	25 *s.* ,,
										10 Corporals - - -	12 *s.* fixed wages.		
										96 Docket Messengers, ½ *d.* and ¾ *d.* a message.			
										46 Messengers - -	5 *s.*	1 *s.* (half-year y.)	7 *s.* ,,
										(With allowance of 1 *s.* a week to each of two Lance Corporals.)			
45	†71	–	–	–	48	–	–	4,760	Eastern District -	1 Writing Clerk (Male) -	80 *l.*	5 *l.* (after two years.)	150 *l.*
									Treasury, 26 Aug. 1873, 10,194.	4 Clerks, 1st Class (Male)	100 *l.*	5 *l.*	130 *l.*
										6 Clerks, 2nd Class (Male)	70 *l.*	5 *l.*	90 *l.*
										13 Clerks, 3rd Class (Male)	45 *l.*	5 *l.*	65 *l.*
										Half of one of these Officer's Salary is charged to Postal.			
										1 Assistant Superintendent (Female).	70 *l.*	5 *l.*	85 *l.*
										1 Clerk, 1st Class (Female).	25 *s.*	1 *s.* 6 *d.*	30*s.* a wk
										6 Clerks, 2nd Class (Female).	18 *s.*	1 *s.* 6 *d.*	24 *s.* ,,
										6 Clerks, 3rd Class (Female).	14 *s.*	1 *s.*	17 *s.* ,,
										2 Probationary Clerks (Female), at 8*s.* to 12*s.*, thence to 14*s.* ,,			
										1 Assistant Inspector of Boy Messengers.	35 *s.*	1 *s.* 6 *d.*	40 *s.* ,,
									Treasury, 28 May, 1873, 7266.	1 Serjeant - - -	16 *s.*	1 *s.*	25 *s.* ,,
										4 Corporals - - -	12 *s.* fixed wages.		
									Treasury, 28 May 1873, 7266.	*98 Messengers (including 2 Docket Messengers).	5 *s.*	1 *s.* (half-yearly.)	7 *s.* ,,
												Boys over 16 years of age, 9 *s.* ,,	
										* Five of these Messengers are Lance Corporals, with 1 *s.* a week extra.			

† Incldng 31 *l.*, allowance to Receiver at Aldgate.

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5.—POST OFFICE TELEGRAPHS.—(Sub-head F.)—London District,

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. P.M.		£.		£
Northern District - -	123	319	430	872	2	10	–	–	–	–	–	–	12	8 to 11	8 to 11	30	1,515	70	1,495
Branch Offices:																			
Highbury - - -	135	–	162	297	1	–	–	–	–	–	–	D.N. 1	2	8 – 8	Not open.				
Holloway-road - -	121	–	304	425	1	1	–	–	–	–	–	–	2	8 – 10	8 to 8				
Islington - - - -	153	–	181	334	1	1	–	–	–	–	–	–	2	8 – 8	„				
Metropolitan Cattle Market	284	–	22	306	2	–	–	–	–	–	–	–	2	8 – 5 Mondays and Thursdays only.	„				
King's Cross - - -	152	–	300	452	1	1	–	–	–	–	–	–	2	8 – 9½	„				
North-Western District	748	347	580	1,675	5	14	–	–	–	–	–	–	19	6 – 11	8 – 11	40	2,295	73	1,587
Branch Offices:																			
Camden Town - - -	142	30	183	355	3	2	–	–	–	–	–	D.N. 3	8	7 – 11	7 – 11				
Chalk Farm Railway Station.	78	–	44	122	1	1	–	–	–	–	–	D.N. 2	4	7 – 11	7 – 11				
Eversholt-street - -	75	–	156	231	–	3	–	–	–	–	–	–	3	8 – 8	Not open.				
Hampstead - - -	45	–	68	113	–	1	–	–	–	–	–	–	1	8 – 8	„				
Haverstock Hill - -	70	–	276	346	2	1	–	–	–	–	–	–	3	8 – 8	„				
Swiss Cottage - - -	138	–	169	307	1	1	–	–	–	–	–	–	2	8 – 8	„				
St. John's Wood - -	182	–	451	633	1	1	–	–	–	–	–	–	2	8 – 10	8 – 8				

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for the Year ending 31st March 1875—*continued*.

Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery.	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.					
									Town.	Force.			Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.							
165	40	–	–	–	32	–	–	3,247	Northern District - Treasury, 26 August 1873—10,194.	1	Clerk, 1st Class (Male)		100 *l.*	5 *l.*	130 *l.*
										4	Clerks, 2nd Class (Male)		70 *l.*	5 *l.*	90 *l.*
										1	Clerk, 3rd Class (Male)		45 *l.*	5 *l.*	65 *l.*
										–	Allowance to Clerk -		- -	- -	25 *l.*
										1	Writing Clerk (Male) -		80 *l.*	5 *l.* (after 2 years.)	150 *l.*
										1	Assistant Superintendent (Female).		70 *l.*	5 *l.*	85 *l.*
										2	Clerks, 1st Class (Female).		25 *s.*	1 *s.* 6 *d.*	30 *s.* a wk.
										7	Clerks, 2nd Class (Female).		18 *s.*	1 *s.* 6 *d.*	24 *s.* „
										11	Clerks, 3rd Class (Female).		14 *s.*	1 *s.*	17 *s.* „
										2	Probationary Clerks (Female).		at 8 *s.* to 12 *s.*, thence to 14 *s.* „		
										1	Assistant Inspector of Messengers.		35 *s.*	1 *s.* 6 *d.*	40 *s.* „
										1	Sergeant - - -		16 *s.*	1 *s.*	25 *s.* „
										2	Corporals - - -		12 *s.* fixed wages.		
										*66	Messengers - -		5 *s.*	1 *s.* (half-yearly.)	7 *s.* „
													Over 16 years - -		9 *s.* „
										* 4 of these Messengers are Lance Corporals, with 1 *s.* a week extra.					
90	40	–	–	–	47	–	–	4,059	North-Western District. Treasury, 25 June 1873—9204.	2	Clerks, 1st Class (Male)		100 *l.*	5 *l.*	130 *l.*
										5	Clerks, 2nd Class (Male)		70 *l.*	5 *l.*	90 *l.*
										7	Clerks, 3rd Class (Male)		45 *l.*	5 *l.*	65 *l.*
										1	Writing Clerk (Male) -		80 *l.*	5 *l.* (after 2 years.)	150 *l.*
										2	Probationary Clerks (Male).		12 *s.* to 14 *s.*, thence to 16 *s.*		
										–	Allowance to Clerk -		- -	- -	25 *l.*
										1	Superintendent (Female).		90 *l.*	5 *l.*	120 *l.*
										4	Clerks, 1st Class (Female).		25 *s.*	1 *s.* 6 *d.*	30 *s.* a wk.
										6	Clerks, 2nd Class (Female).		18 *s.*	1 *s.* 6 *d.*	24 *s.* „
										9	Clerks, 3rd Class (Female).		14 *s.*	1 *s.*	17 *s.* „
										3	Probationary Clerks (Female).		8 *s.* to 12 *s.*, thence to 14 *s.* „		
										1	Assistant Inspector of Messengers.		35 *s.*	1 *s.* 6 *d.*	40 *s.* „
										1	Sergeant - - -		16 *s.*	1 *s.*	25 *s.* „
										4	Corporals - - -		12 *s.* fixed wages.		
										*67	Messengers - -		5 *s.*	1 *s.* (half-yearly.)	7 *s.* „
													Over 16 years - -		9 *s.* „
										* 7 of these Messengers are Lance Corporals, with 1 *s.* a week extra.					

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5.—POST OFFICE TELEGRAPHS.—(Sub-Head F.)—London District,

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. P.M.		£.		£.
South Eastern District	208	800	594	1,602	5	22	–	–	1	–	–	–	28	8 to 11	8 to 11	67	*4,153	143	2,827
Branch Offices:																			
Blackheath	118	–	104	222	–	1	–	–	–	–	–	–	1	8 – 10	Not open.				
Borough, High-street	723	–	1,077	1,800	3	–	–	–	–	–	–	–	3	8 – 8	„				
Camberwell	121	–	309	430	1	1	–	–	–	–	–	–	2	8 – 11	8 – 8				
Crystal Palace	196	118	350	664	1	5	–	–	–	–	–	–	6	8 – 11	8 – 9				
Lower Norwood	42	–	85	127	1	–	–	–	–	–	–	–	1	8 – 8	Not open.				
Deptford Dockyard (For Admiralty work.)	–	–	–	–	–	–	–	–	–	–	–	–	–	10 – 6	„				
Greenwich	121	–	199	320	2	–	–	–	1	–	–	–	3	8 – 11	8 – 9				
Lambeth, York-place	138	–	352	490	–	1	–	–	–	–	–	–	1	8 – 9½	Not open.				
Peckham	90	–	246	336	–	1	–	–	–	–	–	–	1	8 – 8	„				
Woolwich, Artillery-place	113	27	326	466	1	4	–	–	–	–	1	–	6	8 – 11	A.M. AM. 8½ – 10½ P.M. P.M. 5 – 9				
Woolwich Arsenal	118	–	–	118	–	1	–	–	–	–	–	–	1	8 – 6	Not open.				
Woolwich Dockyard	25	–	–	25	–	1	–	–	–	–	–	–	1	8 – 8	„				
South Western District	334	907	1,201	2,442	6	26	–	–	2	–	–	–	34	A.M. P.M. 8 – 11	A.M. P.M. 8 – 11	87	5,225	130	3,168
Branch Offices:																			
Chelsea	30	–	312	342	1	1	–	–	–	–	–	–	2	8 – 8	Not open.				
Churton-street	120	–	354	474	–	1	–	–	–	–	–	–	1	8 – 8	„				
Clapham Common	107	–	241	348	–	1	–	–	–	–	–	–	1	8 – 10	10 – 6				
Foreign Office	59	–	37	96	1	–	–	–	–	–	–	–	1	10 – 7	Not open.				
Knightsbridge	260	–	536	796	2	1	–	–	–	–	–	–	3	8 – 9	„				
Pall Mall	377	–	393	770	2	1	–	–	–	–	–	–	3	8 – 8	„				
Parliament-street	460	–	591	1,051	3	3	–	–	–	–	–	–	6	8 – 8	„				
Putney	109	–	152	261	–	1	–	–	–	–	–	–	1	8 – 11	8 – 9				
St. James's-street	602	–	421	1,023	3	1	–	–	–	–	–	–	4	8 – 8	Not open.				
South Kensington	135	–	564	699	2	1	–	–	–	–	–	–	3	8 – 11	8 – 8				
War Office	–	–	–	–	–	–	–	–	–	–	–	–	–	10 – 6	Not open.				
Westminster Palace Hotel	386	–	17	403	2	2	–	–	–	–	–	–	4	8 – 8	„				

* A proportion of the salaries of two clerks chargeable to Postal Account.

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for the Year ending 31st March 1875—*continued.*

Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery.	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
									Town.	Force.		Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.						
143	† 115	- -	-	-	72	-	-	7,310	South Eastern District.	3	Clerks, 1st Class (Male)	100 *l.*	5 *l.*	130 *l.*
										5	Clerks, 2nd Class (Male)	70 *l.*	5 *l.*	90 *l.*
										9	Clerks, 3rd Class (Male)	45 *l.*	5 *l.*	65 *l.*
									Treasury, 5 August 1873—11,732.	3	Probationary Clerks (Male), 12*s.* to 14*s.*, thence to 16*s.*			
										1	Writing Clerk (Male) -	80 *l.*	7 *l.* 10*s.* (after two years).	140 *l.*
												Thence by	10 *l.*	240 *l.*
										1	Writing Clerk (Male) -	80 *l.*	5 *l.* (after two years).	150 *l.*
										–	Allowance to Clerks -	- -	- -	35 *l.*
										1	Superintendent (Female).	90 *l.*	5 *l.*	120 *l.*
										1	Assistant Superintendent (Female).	70 *l.*	5 *l.*	85 *l.*
										5	Clerks (Female), 1st Class.	25 *s.*	1 *s.* 6 *d.*	30*s.* a wk.
										15	Clerks (Female), 2nd Class.	18 *s.*	1 *s.* 6 *d.*	24 *s.* „
										16	Clerks (Female), 3rd Class.	14 *s.*	1 *s.*	17 *s.* „
										7	Probationary Clerks (Female), 8 *s.* to 12 *s.*, thence to 14 *s.*			
										1	Assistant Inspector of Messengers.	35 *s.*	1 *s.* 6 *d.*	40*s.* a wk.
										1	Serjeant - - -	16 *s.*	1 *s.*	25 *s.* „
										5	Corporals - - -	12 *s.* fixed wages.		
										*136	Messengers (including 6 Docket Messengers).	5 *s.*	1 *s.* (half-yearly).	7 *s.* „
												Over 16 years - -		9 *s.* „
										* Eight of these Messengers, are Lance Corporals, with 1 *s.* a week extra.				
703	75	-	-	-	68	-	-	9,239	South Western District.	3	Senior Clerks (Male) -	140 *l.*	5 *l.*	160 *l.*
										3	Clerks, 1st Class (Male)	100 *l.*	5 *l.*	130 *l.*
										4	Clerks, 2nd Class (Male)	70 *l.*	5 *l.*	90 *l.*
										4	Clerks, 3rd Class (Male)	45 *l.*	5 *l.*	65 *l.*
										1	Writing Clerk (Male) -	80 *l.*	7 *l.* 10 *s.* (after two years).	140 *l.*
												Thence by	10 *l.*	240 *l.*
										1	Writing Clerk (Male) -	80 *l.*	5 *l.* (after two years).	150 *l.*
										2	Probationary Clerks (Male).	12 *s.*	14 *s.* or 16 *s.* a week.	
										–	Allowance to Clerk -	- -	- -	40 *l.*
										1	Superintendent (Female).	90 *l.*	5 *l.*	120 *l.*
										3	Assistant Superintendents (Female).	70 *l.*	5 *l.*	85 *l.*
										9	Clerks (Female), 1st Class.	25 *s.*	1 *s.* 6 *d.*	30*s.* a wk.
									Treasury, 26 August 1873—10,194.	17	Clerks (Female), 2nd Class.	18 *s.*	1 *s.* 6 *d.*	24 *s.* „
										25	Clerks (Female), 3rd Class.	14 *s.*	1 *s.*	17 *s.* „
										14	Probationary Clerks (Female), 8 *s.* to 12 *s.*, thence to 14 *s.* a week.			
										1	Assistant Inspector of Messengers.	35 *s.*	1 *s.* 6 *d.*	40*s.* a wk.
										1	Serjeant - - -	16 *s.*	1 *s.*	25 *s.* „
									Treasury, 28 May 1873—7,626.	7	Corporals - - -	12 *s.* fixed wages.		
										*121	Messengers (including 33 paid on Dockets).	5 *s.*	1 *s.* (half-yearly).	7 *s.* „
												Over 16 years of age		9 *s.* „
									Treasury, 28 May 1873—7626.	* Eleven of these Messengers are Lance Corporals, with 1 *s.* a week extra.				

† Including 65 *l.* allowance to Receiver, Woolwich, Artillery-place.

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5.—POST OFFICE TELEGRAPHS.—(Sub-Head F.)—London District,

OFFICE	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. P.M.		£.		£.
Western District	758	953	2,130	3,841	7	32	–	–	1	–	1	–	41	7 to 11	7 to 11	100	6,052	146	3,280
Branch Offices:																			
Charles-street	45	–	–	45	–	1	–	–	–	–	–	–	1	8 – 8	Not open.				
Edgware-road, South	125	–	520	645	2	1	–	–	–	–	–	–	3	8 – 8	„				
Kensington Railway Station.	152	–	294	446	–	1	–	–	–	–	–	–	1	8 – 11	8 – 8				
Kensington, Young-street	101	–	196	297	1	1	–	–	–	–	–	–	2	8 – 8	Not open.				
Langham-place	344	–	169	513	1	1	–	–	–	–	–	–	2	9 – 8	„				
Notting-hill, Archer-street	92	–	335	427	1	2	–	–	–	–	–	–	3	8 – 8	„				
Notting-hill, High-street	139	–	236	375	1	1	–	–	–	–	–	–	2	8 – 8	„				
Oxford-street, 431	340	–	601	941	1	2	–	–	–	–	–	–	3	8 – 8	„				
Paddington Railway Station.	502	–	155	657	2	2	–	–	–	–	–	–	4	7 – 9½	„				
Paddington, Spring-street	337	–	813	1,150	2	3	–	–	–	–	1	–	6	7 – 11	9 – 8				
Piccadilly-circus	851	–	1,523	2,374	4	1	–	–	–	1	–	–	6	8 – 8	Not open.				
South Audley-street	108	–	732	840	2	1	–	–	–	–	–	–	3						
Vigo-street	231	–	–	231	–	1	–	–	–	–	–	–	1						
Westbourne-grove	243	–	463	706	–	2	–	–	–	–	–	1 Duplex	3						
Western Central District.	568	–	748	1,316	4	1	–	–	–	–	–	–	5	8 – 11	8 – 11	63	4,167*	113	3,120
Branch Offices:																			
Covent Garden	487	–	128	615	2	–	–	–	–	–	–	–	2	8 – 8	Not open.				
Holborn, Inns of Court	345	–	350	695	2	1	–	–	–	–	–	–	3						
Somerset House	582	–	122	704	2	–	–	–	–	–	–	–	2	8 – 8	„				
West Strand	2,146	–	3,010	5,156	3	2	–	Tube Station		–	–	5	– Open always.						
Totals	49,284	3,968	47,493	100,745	132	200	–	–	5	1	3	17	358	– –	– –	589	33,051	935	21,199

	£.
Messengers	21,199
Allowances to Postmasters	565
Medical Officers	588
Incidental Salaries	4,500
Total Salaries, &c. £.	59,903

* A proportion of the salary of one clerk chargeable to Postal Account.

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for the Year ending 31st March 1875—*continued.*

Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery.	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	Town.	Force.	SCALES OF PAY. Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.					
879	109 (*a*)	–	–	–	96	–	–	10,396	Western District –	1 Senior Clerk (Male) –	140 *l.*	5 *l.*	160 *l.*
										5 Clerks, 1st Class (Male)	100 *l.*	5 *l.*	130 *l.*
										9 Clerks, 2nd Class (Male)	70 *l.*	5 *l.*	90 *l.*
									Treasury, 26 Aug. 1873, 10,194.	11 Clerks, 3rd Class (Male)	45 *l.*	5 *l.*	65 *l.*
										1 Writing Clerk (Male) –	80 *l.*	7 *l.* 10 *s.* (after two years).	140 *l.*
											Thence by	10 *l.*	240 *l.*
										Allowance to Clerk – – – – –			45 *l.*
										2 Probationary Clerks (Male), 12 *s.* to 14 *s.*, thence to 16 *s.* a week.			
										1 Superintendent (Female).	90 *l.*	5 *l.*	120 *l.*
										2 Assistant Superintendents (Female).	70 *l.*	5 *l.*	85 *l.*
										8 Clerks (Female), 1st Class.	25 *s.*	1 *s.* 6 *d.*	30 *s.*
										20 Clerks (Female), 2nd Class.	18 *s.*	1 *s.* 6 *d.*	24 *s.*
										25 Clerks (Female), 3rd Class.	14 *s.*	1 *s.*	17 *s.*
										15 Probationary Clerks (Female), 8 *s.* to 12 *s.*, thence to 14 *s.* a week.			
										1 Assistant Inspector of Messengers.	35 *s.*	1 *s.* 6 *d.*	40 *s.*
									Treasury, 20 May 1873, 7626.	1 Serjeant – – –	16 *s.*	1 *s.*	25 *s.*
										10 Corporals, 12 *s.* fixed wages.			
									Treasury, 25 June 1873, 9204.	*134 Messengers (including 46 Docket Messengers).	5 *s.*	1 *s.* (half-yearly).	7 *s.*
											Over 16 years of age		9 *s.*
										* Seven of these Messengers are Lance Corporals, with 1 *s.* a week extra.			
733	40	–	–	–	75	–	–	8,135	Western Central District.	1 Superintendent (Male)	160 *l.*	7 *l.* 10 *s.*	250 *l.*
										3 Senior Clerks (Male) –	140 *l.*	5 *l.*	160 *l.*
										6 Clerks, 1st Class (Male)	100 *l.*	5 *l.*	130 *l.*
									Treasury, 12 Sept. 1873, 13,516.	9 Clerks, 2nd Class (Male)	70 *l.*	5 *l.*	90 *l.*
										13 Clerks, 3rd Class (Male)	45 *l.*	5 *l.*	65 *l.*
										1 Writing Clerk (Male) –	80 *l.*	5 *l.* (after two years).	150 *l.*
										10 Probationary Clerks (Male), 12 *s.* to 14 *s.*, thence to 16 *s.* a week.			
										2 Assistant Superintendents (Female).	70 *l.*	5 *l.*	85 *l.*
7,566	565	– –	–	–	588	–	–	62,989		2 Clerks (Female), 1st Class.	25 *s.*	1 *s.* 6 *d.*	30 *s.*
									Treasury, 28 Oct. 1872	6 Clerks (Female), 2nd Class.	18 *s.*	1 *s.* 6 *d.*	24 *s.*
									Treasury, 28 May 1873, 7266.	6 Clerks (Female), 3rd Class.	14 *s.*	1 *s.*	17 *s.*
										4 Probationary Clerks (Female), 8 *s.* to 12 *s.*, thence to 14 *s.* a week.			
										1 Assistant Inspector of Messengers.	35 *s.*	1 *s.* 6 *d.*	40 *s.*
										1 Serjeant – – –	16 *s.*	1 *s.*	25 *s.*
										8 Corporals, 12 *s.* fixed wages.			
										30 Messengers for permanent night duty, 12 *s.* fixed wages.			
										*73 Messengers (including 54 Docket Messengers).	5 *s.*	1 *s.* (half-yearly.)	7 *s.*
											Over 16 years of age		9 *s.*
										* Three of these Messengers are Lance Corporals, with 1 *s.* a week extra.			
										* Two Messengers over 16 years of age are allowed 3 *s.* a week extra for night duty.			

Incidental Salaries and Wages – – – – –	4,500
Travelling – – – – – – – – –	660
Rates and Taxes on Premises – – – – –	1,090
Gas, &c. – – – – – – – – –	700
Incidental Expenses – – – – – –	210
TOTAL – – – £.	70,149

(*a*) Including 18 *l.* allowance to the Receiver at Vigo-street, and 16 *l.* allowance to the Receiver at Charles-street.

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5.—POST OFFICE TELEGRAPHS.—LONDON DISTRICT,

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
London District:																			
Abbey-road	31	–	–	31	–	1	–	–	–	–	–	–	1	8 to 8	Not open	–			
Acton	41	–	70	111	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Albany-street	31	–	–	31	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Albert-terrace	27	–	–	27	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Allason-terrace	9	–	–	9	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Amhurst-road	5	–	–	5	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Amwell-street	12	–	–	12	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Anerley (near Station)	51	–	146	197	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Anerley-road (near Crystal Palace)	57	–	–	57	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Balham	45	–	99	144	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Barbican	48	–	–	48	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Barnes	32	–	49	81	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Barnsbury-road	7	–	–	7	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Battersea-square	44	–	104	148	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Bayswater, Queen's-road	35	–	–	35	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Bermondsey-street	133	–	–	133	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Berwick-street	16	–	–	16	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Bethnal Green-road	38	–	152	190	–	2	–	–	–	–	–	–	2	8 – 8	ditto	–			
Bexley	15	–	–	15	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Bexley Heath	18	–	51	69	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Bishop's-road	73	–	–	73	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Blackfriars-road, 228	140	–	297	437	–	2	–	–	–	–	–	–	2	8 – 8	ditto	–			
Blandford-street	55	–	–	55	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Bow	19	–	–	19	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Bow-road	16	–	–	16	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Brewer-street, Golden-square	21	–	–	21	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Brick-lane	31	–	–	31	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Brixton, Acre-lane	24	–	–	24	–	1	–	–	–	–	–	–	1	8 – 9	ditto	–			
Brixton-hill	18	–	–	18	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Brixton, Loughboro'-place	70	–	239	309	–	1	–	–	–	–	–	–	1	8 – 8	P.M. P.M. 1 to 11	–			
Brixton Rise	22	–	99	121	–	1	–	–	–	–	–	–	1	8 – 9	Not open	–			
Brompton-road	99	–	–	99	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Burton-crescent	38	–	–	38	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Caledonian-road, 273	13	–	–	13	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Camberwell-road	13	–	–	13	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Cambridge-road	9	–	–	9	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Cambridge-street	27	–	–	27	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Camden Town, High-street	33	–	–	33	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Canning Town	11	–	–	11	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Chapel-street	16	–	–	16	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Charlwood-street	70	–	–	70	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Chancery-lane	79	–	–	79	–	2	–	–	–	–	–	–	2	8 – 8	ditto	–			
Chelsea, Queen's-road	7	–	–	7	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Chichester-street	23	–	–	23	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Chiswick	9	–	–	9	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Clapham Rise	24	–	–	24	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Clapham-road	18	–	–	18	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Clapton-road	13	–	–	13	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Clare Market	15	–	–	15	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Clarendon-road	13	–	–	13	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Coleman-street	182	–	–	182	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Cornwall-road	52	–	–	52	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Cranbourne-street	49	–	–	49	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Crawford-street	64	–	–	64	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Crayford	13	–	15	28	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Crouch End	20	–	–	20	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Curtain-road	19	–	–	19	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Curzon-street	200	–	–	200	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Danvers-street	26	–	–	26	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Dartmouth-row	30	–	90	120	–	2	–	–	–	–	–	–	2	8 – 8	ditto	–			
Denmark Hill	17	–	–	17	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Deptford Broadway	77	–	270	347	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Deptford, High-street	20	–	–	20	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Devonshire-street	61	–	–	61	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Dockhead	67	–	222	289	–	2	–	–	–	–	–	–	2	8 – 8	ditto	–			
Doctor's Commons	150	–	–	150	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			
Down-street	52	–	–	52	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–			

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Sub-Heads (G. and H.)

FOR THE YEAR ENDING 31st MARCH 1875.

Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery.	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
									Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.					
		16					16						
		26					26						
		16					16						
		16					16						
		16					16						
		13					13						
		10					10						
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		31				10	41						
		16					16						
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		13					13						
		31					31						
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		21	21				42						
		13					13						
		10					10						
		18					18						
		16					16						
		29					29						
		16					16						
		31					31						
		16					16						
		16					16						
		60				10	70						
		31					31						
		18					18						

1*d.* a Message, with a minimum of

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.) London

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M A.M.		£.		£.
London District—*continued.*																			
Drury-lane	31	–	–	31	–	1	–	–	–	–	–	–	1	8 to 8	Not open	–	–	–	–
Duke-street	65	–	–	65	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Dulwich	18	–	97	115	–	1	–	–	–	–	–	–	1	8 – 9	ditto	–	–	–	–
Ealing	75	–	121	196	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
East India-road	92	–	–	92	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
East Sheen	39	–	52	91	–	1	–	–	–	–	–	–	1	8 – 9	ditto	–	–	–	–
East Strand	258	–	–	258	–	2	–	–	–	–	–	–	2	8 – 8	ditto	–	–	–	–
Ebury-street	60	–	–	60	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Edgeware-road, 138	117	–	520	637	2	1	–	–	–	–	–	–	3	8 – 8	ditto	–	–	–	–
Edgeware-road, 310	51	–	–	51	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Edmonton	3	–	–	3	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Edmonton Green	11	–	29	40	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Edwards Terrace	27	–	–	27	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
England-lane	12	–	–	12	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Erith	56	–	58	114	–	2	–	–	–	–	–	–	2	8 – 8	ditto	–	–	–	–
Essex-road	22	–	–	22	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Exmouth-street	12	–	–	12	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Finchley, High-road	18	–	57	75	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Forest Hill	69	–	117	186	–	1	–	–	–	–	–	–	1	8 – 9	ditto	–	–	–	–
Fulham	23	–	–	23	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Fulham-road, 8	43	–	–	43	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Fulham-road, 94	26	–	–	26	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Fulham-road, 127	64	–	–	64	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Fulham-road, 166	71	–	334	405	–	2	–	–	–	–	–	–	2	8 – 8	ditto	–	–	–	–
Fulham-road, 290	62	–	–	62	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Gipsey Hill	19	–	–	19	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Gloucester-road, Queen's Gate	143	–	–	143	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Gower-street	50	–	–	50	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Grange-road (Bermondsey)	42	–	–	42	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Gray's Inn-road	30	–	–	30	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Great Marylebone-street	17	–	–	17	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Great Portland-street	62	–	–	62	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Greek-street	44	–	–	44	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Greenwich, London-street	22	–	–	22	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Grenville-street	68	–	333	401	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Grove-lane	20	–	–	20	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Hackney-road, 311	32	–	–	32	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Hammersmith, Broadway	112	–	200	312	–	2	–	–	–	–	–	–	2	8 – 8	ditto	–	–	–	–
Hampstead-road	34	–	–	34	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Hampstead, Fairfax-road	24	–	–	24	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Hampstead, High-street	38	–	64	102	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Hanwell	28	–	31	59	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Harrow-road, Jonson's-place	43	–	–	43	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Hemingford-road	48	–	176	224	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Hendon	17	–	22	39	–	1	–	–	–	–	–	–	1	8 – 9	ditto	–	–	–	–
Herne Hill	32	–	–	32	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Highgate	47	–	56	103	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Holloway-road, 269	21	–	–	21	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Homerton	17	–	84	101	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Hornsey	30	–	58	88	–	1	–	–	–	–	–	–	1	8 – 10	ditto	–	–	–	–
Hornsey-road	14	–	–	14	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Hyde Park-square	42	–	–	42	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Jamaica-road	16	–	–	16	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Kennington Cross	27	–	148	175	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Kennington Park-road	83	–	–	83	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Kensal-road	17	–	129	146	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Kensington Park-road	26	–	–	26	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Kentish Town-road, 149	20	–	–	20	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Kentish Town-road, 383	62	–	142	204	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Kilburn, Brondesbury-terrace	16	–	–	16	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Kilburn, Manor-terrace	68	–	131	199	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
King's Cross-road	19	–	–	19	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Kingsland-road	35	–	–	35	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
King's-road, 110	46	–	–	46	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
King's-road, 194	38	–	–	38	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
King's-road, 365	58	–	–	58	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
King William-place	20	–	–	20	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Ladbroke Grove	31	–	–	31	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Ladbroke Grove-road	57	–	–	57	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Lancaster-street	34	–	–	34	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Larkhall-lane	10	–	–	10	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–

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DISTRICT, for the Year ending 31st March 1875—*continued.*

Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery.	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
									Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.					
		16					16						
		16					16						
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1*d.* a Message, with a minimum of

* Maximum Allowance.

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—London

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
London District—*continued.*																			
Leadenhall-street, 37	734	–	–	734	–	1	–	–	–	–	–	–	1	8 to 8	Not open	–	–	–	–
Lee Green	45	–	63	108	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Lee High-road	6	–	–	6	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Leighton-road	20	–	–	20	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Leinster-terrace	25	–	–	25	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Lessness Heath	15	–	43	58	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Leyton	26	–	26	52	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Leytonstone	22	–	75	97	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Lewisham, Ladywell	13	–	–	13	–	6	–	–	–	–	–	–	6	8 – 8	ditto	–	–	–	–
Lewisham, Lee Bridge	67	–	121	188	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Limehouse	88	–	–	88	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Lincoln's Inn	157	–	437	594	2	–	–	–	–	–	–	–	2	8 – 8	ditto	–	–	–	–
Lisson Grove	32	–	–	32	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Little Sussex-place	30	–	–	30	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Long Acre	22	–	–	22	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Lower Clapton	34	–	104	138	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Lower Tottenham	18	–	–	18	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Lupus-street	62	–	–	62	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Maida Hill	56	–	208	264	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Manchester-road, Isle of Dogs	46	–	113	159	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Mare-street, 152	43	–	101	144	–	2	–	–	–	–	–	–	2	8 – 8	ditto	–	–	–	–
Mare-street, 305	43	–	–	43	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Marsham-street	6	–	–	6	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Mile End-road, 148	61	–	101	162	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Millbank-street	39	–	–	39	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Mill Hill	10	–	8	18	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Millwall	72	–	–	72	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Minories	117	–	–	117	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Mount-street	110	–	–	110	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
New Bond-street	172	–	–	172	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
New Cross-road	15	–	–	15	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Newington Butts	31	–	–	31	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Newington Green-road	36	–	–	36	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Newland-terrace	65	–	–	65	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
New Southgate	26	–	24	50	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
New-street, Vincent-square	20	–	–	20	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
New Wimbledon	20	–	40	60	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
North End, Finchley	16	–	–	16	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
North Woolwich	40	–	46	86	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Norwood, Westow Hill	89	–	–	89	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Old Brompton	56	–	–	56	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Old Charlton	24	–	40	64	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Old Kent-road, 170	69	–	123	192	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Old Kent-road, 774	22	–	–	22	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Osnaburgh-street	94	–	306	400	–	2	–	–	–	–	–	–	2	8 – 8	ditto	–	–	–	–
Oxford-street, 227	65	–	–	65	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Oxford-street, 352	144	–	–	144	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Park-street	48	–	–	48	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Peckham Rye	21	–	–	21	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Penge	18	–	–	18	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Pimlico-road	20	–	–	20	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Plaistow	13	–	13	26	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Plumstead, Burrage Town	25	–	56	81	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Portland Town	52	–	–	52	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Portsdown-road	3	–	–	3	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Queen's-terrace, St. John's Wood	13	–	–	13	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Queen's-terrace, Camden-road	46	–	–	46	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Ratcliffe	39	–	–	39	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Red Lion-street	123	–	–	123	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Regent-street	176	–	–	176	–	2	–	–	–	–	–	–	2	8 – 8	ditto	–	–	–	–
Richmond-road	62	–	–	62	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Roehampton	34	–	31	65	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Rotherhithe-street	49	–	103	152	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Royal-crescent	47	–	–	47	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Rushey Green	12	–	15	27	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
St. John's-street-road	24	–	–	24	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
St. John's-road, Hoxton	36	–	106	142	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
St. John's Hill	25	–	–	25	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
St. Martin's-lane	60	–	–	60	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Shepherdess Walk	31	–	–	31	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Shepherd's Bush	40	–	118	158	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–
Shooter's Hill	3	–	–	3	–	–	–	–	–	–	1	–	1	8 – 8	ditto	–	–	–	–
Shooter's Hill-road	45	–	85	130	–	1	–	–	–	–	–	–	1	8 – 8	ditto	–	–	–	–

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DISTRICT, for the Year ending 31st March 1875—*continued*.

Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Office at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery.	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
									Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.					
		1 *d.* per message.											
		31					31						
		13					13						
		16					16						
		16					16						
		18	21				39						
		26					26						
		21					21						
		13					13						
		26					26						
		16					16						
		16					16						
		16					16						
		13					13						
		23					23						
		16					16						
		16					16						
		31				3	34						
		26					26						
		26					26						
		16					16						
		16					16						
		31				3	34						
		16					16						
		26					26						
		13					13						
		16					16						
		16					16						
		18					18						
		16					16						
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		13					13						
		16					16						
		26					26						
		13					13						
		26					26						
		13					13						
		23					23						
		16					16						
		16					16						
		26					26						
		31					31						
		16					16						
		31				10	41						
		16					16						
		18					18						
		18					18						
		13					13						
		13					13						
		16					16						
		18					18						
		13					13						
		16					16						
		16					16						
		16					16						
		16					16						
		16					16						
		18					18						
		13					13						
		21	5				26						
		31					31						
		16					16						
		26					26						
		10					10						
		26					26						
		16					16						
		16					16						
		16					16						
		26					26						
		10					10						
		31					31						

1 *d.* a Message, with a minimum of

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—London

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1876.	Number.	Cost for Year ending 31st March 1876.
														A.M. P.M.	A.M. A.M.		£.		£.
London District—*continued.*																			
Shoreditch, 126	32	–	–	32	–	1	–	–	–	–	–	–	1	8 to 8	Not open	–	–	–	–
Sloane-street, 161	51	–	–	51	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Sloane-street, 179	56	–	–	56	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Southampton-road	17	–	–	17	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Southgate	14	–	30	44	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Southgate-road	19	–	126	145	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
South Norwood	35	–	61	96	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Southwick-street	18	–	–	18	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Spitalfields Market	48	–	–	48	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Stamford Hill	6	–	–	6	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Stamford-street	59	–	–	59	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Stanstead-lane	12	–	–	12	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Stanley Bridge	16	–	–	16	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Stepney	62	–	181	243	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Stoke Newington	39	–	131	170	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Stockwell-place	64	–	146	210	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Store-street	54	–	–	54	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Stratford	92	–	144	236	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Streatham	17	–	86	103	–	1	–	–	–	–	–	–	1	8 – 9	ditto –	–	–	–	–
Stroud Green	23	–	–	23	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Sydenham (near Station)	15	–	–	15	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Throgmorton-street	401	–	–	401	Pneumatic tube.					–	–	–	–	8 – 8	ditto –	–	–	–	–
Tooley-street	94	–	–	94	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Tooting, Lower	13	–	68	81	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Tottenham Court-road	89	–	–	89	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Tottenham High Cross	33	–	89	122	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Trafalgar-road	14	–	–	14	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Turnham Green	28	–	85	113	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Union-street	37	–	–	37	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Upper Baker-street	101	–	–	101	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Upper Gloster-place	52	8	253	313	–	2	–	–	–	–	–	–	2	8 – 8	ditto –	–	–	–	–
Upper Holloway	41	–	119	160	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Upper Sydenham	55	–	140	195	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Upper Tooting	8	–	–	8	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Vauxhall	105	–	–	105	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Walham Green	36	–	111	147	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Walthamstow, Orford-road	23	–	34	57	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Walworth-road, 17	33	–	–	33	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Walworth-road, 227	51	–	88	139	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Wandsworth, High-street	49	–	116	165	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Wandsworth-road, 267	24	–	149	173	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Wanstead	30	–	–	30	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Wapping	59	–	86	145	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Warwick-road	23	–	–	23	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Waterloo-road	68	–	–	68	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Wellclose-square	52	–	–	52	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Welling	8	–	5	13	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Westbourne-park	25	–	–	25	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Westminster Bridge-road	42	–	–	42	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Whetstone	12	–	31	43	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Whitechapel, 72	74	–	–	74	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Whitechapel, 141	28	–	–	28	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Willesden	2	–	24	26	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Wimbledon	65	–	110	175	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Winchmore Hill	2	–	8	10	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Wood Green	42	–	45	87	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Wood-street	240	–	–	240	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Woolwich Common	51	–	–	51	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Wormwood-street	259	–	–	259	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
York-road, King's Cross	133	–	–	133	–	1	–	–	–	–	–	–	1	8 – 8	ditto –	–	–	–	–
Totals	13,256	8	9,834	23,098	4	286	–	–	–	–	–	–	291						

Incidental Payments to Receivers for delivery -

Commission at the rate of 1*d.* per Message for In-door Work and Responsibility - -

Delivery - - - -

Total Salaries - - - £.

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DISTRICT, for the Year ending 31st March 1875—*continued.*

Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery.	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
									Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.					
		13					13						
		16					16						
		16					16						
		13					13						
		21					21						
		26				3	29						
		31					31						
		16					16						
		13					13						
		13					13						
		16					16						
		13					13						
		13					13						
		31					31						
		26					26						
		35					35						
		16					16						
		31					31						
		26					26						
		13					13						
		16					16						
		50					50						
		16					16						
		29					29						
		16					16						
		26					26						
		16					16						
		23	21				44						
		16					16						
		16					16						
		31					31						
		26					26						
		31					31						
		13					13						
		31					31						
		26					26						
		21					21						
		16					16						
		31					31						
		31					31						
		26					26						
		13					13						
		31					31						
		16					16						
		16					16						
		16					16						
		18	10				28						
		16					16						
		18					18						
		21					21						
		13					13						
		13					13						
		33					33						
		26					26						
		21					21						
		21					21						
		52					52						
		16					16						
		37					37						
		18					18						
			50				50						
		1,000					1,000						
		1 d. a Message, with a minimum of											
6,372	146			–	–	44	6,562						
146													
6,518													

The Total Cost of the London Receivers is included in the Abstracts at page 21.

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POST OFFICE TELEGRAPHS.

SUB-HEADS (G. AND H.)—*continued.*

IN the following Schedules provision is made for the cost of 344 Head Post Offices, 85 branches of Head Post Offices, 60 Sub-Offices at which the work is not wholly provided for by the Postmasters, and 75 Railway Stations (in Ireland), at which the department provides for the work. The provision includes all the salaries or wages of 3,797 officers and clerks, and 2,477 messengers (6,274 in all), all the allowances for rents or incidental expenses, and all rents of premises leased by the department for telegraph purposes, the allowances to Postmasters for supervision and responsibility, or for assistance, and the cost of medical attendance.

The Establishment for the United Kingdom, under the foregoing Schedules, will consist for the year to 31st March 1875, of 6,274 persons, and will cost for that year 335,451 *l.* or about 54 *l.* 7 *s.* 2 *d.* per head.

The messages which will be forwarded from the offices during the year, due allowance being made for the usual increase, will produce 629,844 *l.*

Reckoning the transmitted messages as involving two operations per message on the wire, the offices named in the foregoing Schedules will have 56,289,012 operations on the wire during the year for private messages alone, and the cost will be about 1½ *d.* per operation.

IN the following Schedules provision is also made for 3,070 offices at which the work is wholly provided for by the Postmasters, and the entire Cost of conducting Telegraphic business at them, during the Year ending 31st March 1875, will be 73,875 *l.*

This will be at the rate of 24 *l.* 1 *s.* 3 *d.* per office, or of 20 *l.* 6 *s.* 4 *d.* per circuit.

The Messages forwarded from the offices during a week of last year (an average week) were 78,870 in number. This weekly number would give an annual total of 4,101,240.

If to this total we add 20 per cent., the probable increase during the coming year, we shall have for the Year ending 31st March 1875 a total of 4,921,488 which, at 54 *l.* 13 *s.* 4 *d.* per 1,000 messages, will give a Total Produce of 269,041 *l.* against a Total Cost of 73,875 *l.*

If we reckon that each transmitted message involves two operations on the wire, and if we also allow for an increase of 20 per cent. in the messages during the Year ending 31st March 1875, we shall find that the work of the offices named in the following Schedules will involve 11,817,312 operations on the wire, and that the Total Cost will be at the rate of about 1½ *d.* per operation.

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POST OFFICE TELEGRAPHS.

ABSTRACT OF SUB-HEADS (G. AND H.)

1874-75.

	1. Salaries, Wages, and Allowances additional to Salaries.	2. Travelling.	3. Rents.	4. Rates and Taxes.	5. Fuel and Light.	6. Stationery and Printing.	7. Incidental Expenses.	8. Allowance for Rent and Office Expenses.
	£.	£.	£.	£.	£.	£.	£.	£.
ENGLAND AND WALES, AND LONDON RECEIVERS	266,248	3,000	6,317	1,070	1,800	200	1,300	5,412
SCOTLAND - - - - -	53,680	400	796	110	300	50	250	423
IRELAND - - - - -	63,229	1,600	864	90	500	25	1,000	662
TOTALS - - -	383,157	5,000	7,977	1,270	2,600	275	2,550	6,497

ABSTRACT of the Schedules of Rates of Pay to Postmasters, &c., at whose Offices the work is provided for out of Allowances.

	Number of Offices.	Rent and Office Expenses.	NUMBER of INSTRUMENTS.								NUMBER OF MESSAGES IN A YEAR.				TOTAL Allowances.
			Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other Kinds.	TOTAL.	Forwarded.	Transmitted.	Received.	TOTAL.	
		£.														£.
ENGLAND - -	1,983	436	150	1,616	-	-	11	21	580	1	2,379	2,457,728	605,904	2,516,332	5,579,964	48,188
IRELAND - -	422	40	1	262	-	-	22	12	191	-	488	316,732	87,204	318,604	722,540	9,447
SCOTLAND - -	393	76	74	118	-	-	4	5	277	-	478	637,468	224,224	564,720	1,426,412	9,678
LONDON (Receivers)	272	44	4	286	-	-	-	-	1	-	291	689,312	416	511,368	1,201,096	6,562
TOTAL - -	3,070	596	229	2,282	-	-	37	38	1,049	1	3,636	4,101,240	917,748	3,911,024	8,930,012	73,875

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Sub-Heads (G. and H.)—*continued.*

POST OFFICE TELEGRAPHS.—PROVINCIAL ESTABLISHMENTS

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Aberdare	161	88	191	440	1	3	–	–	–	–	1	–	5	7 to 8	7 to 10	–	–	–	–
Aberaman	22	25	–	47	–	–	–	–	–	–	1	–	1	8 – 8	– –	–	–	–	–
Cwmaman	19	–	9	28	–	–	–	–	–	–	1	–	1	8 – 8	– –	–	–	–	–
Cwmbach	9	–	8	17	–	–	–	–	–	–	1	–	1	8 – 8	– –	–	–	–	–
Hirwain	28	–	29	57	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Mountain Ash	20	–	25	45	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Abergavenny	116	237	143	496	1	2	–	–	–	–	–	–	3	7 – 8	7 – 10	–	–	–	–
Gilwern	13	–	12	25	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Aberystwith	231	328	197	756	1	4	–	–	–	–	–	–	5	7 – 8	9 – 10	1	57	1	13
Llanrhystid	10	–	4	14	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Abingdon	69	–	82	151	1	–	–	–	–	–	–	–	1	7 – 10	7 – 10	–	–	–	–
Accrington	96	317	156	569	1	2	–	–	1	2	–	–	6	7 – 10	7 – 10	5	185	3	39
Church	30	–	25	55	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Clayton-le-Moors	22	–	16	38	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Great Harwood	21	–	24	45	–	–	–	–	–	1	–	–	1	8 – 8	8 – 10	–	–	–	–
Oswaldtwistle	10	–	25	35	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Acklington	7	–	7	14	1	1	–	–	–	–	–	–	2	7 – 8	8 – 10	–	–	–	–
Amble	38	–	31	69	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Felton	9	–	11	20	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Alford	34	46	33	113	1	1	–	–	–	–	–	–	2	7 – 8	7 – 10	–	–	–	–
Alfreton	40	36	67	143	–	2	–	–	–	–	2	–	4	7 – 8	7 – 10	–	–	–	–
Ironville	8	–	13	21	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Riddings	3	–	12	15	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Alnwick	81	67	73	221	1	1	–	–	–	–	–	–	2	7 – 9	8 – 10	–	–	–	–
Glanton	4	–	9	13	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Wooler	18	–	26	44	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Alresford	19	–	28	47	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Alton	49	–	60	109	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Altrincham	80	–	146	226	1	–	–	–	–	–	–	–	1	7 – 9	7 – 10	1	51	3	39
Amersham	11	56	22	89	–	3	–	–	–	–	1	–	4	7 – 8	7 – 10	–	–	–	–
Chesham	12	–	13	25	–	1	–	–	–	–	–	–	1	8 – 7	8 – 10	–	–	–	–
Great Missenden	4	–	14	18	–	1	–	–	–	–	–	–	1	8 – 7	8 – 10	–	–	–	–
Penn	14	–	11	25	–	–	–	–	–	–	–	–	1	8 – 7	8 – 10	–	–	–	–
Ampthill	17	–	16	33	–	1	–	–	–	–	–	–	1	7 – 9½	7 – 10	–	–	–	–
Andover	68	63	64	195	1	1	–	–	–	–	1	–	3	7 – 8	8 – 10	–	–	–	–
Arundel	36	–	36	72	–	2	–	–	–	–	–	–	2	7½ – 8	7½ – 10	–	–	–	–
Angmering	8	–	5	13	–	–	–	–	–	–	1	–	1	7 – 8	7 – 10	–	–	–	–
Ashborne	35	11	31	77	–	2	–	–	–	–	–	–	2	7 – 8	7 – 10	–	–	–	–
Hartington	7	–	3	10	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Mayfield	5	–	8	13	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Rocester	11	–	13	24	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Ashby-de la Zouch	35	10	45	90	–	1	–	–	–	–	1	–	2	7 – 8	7 – 10	–	–	1	13
Overseal	4	–	6	10	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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SUB-HEADS (G. and H.)—*continued.*

IN ENGLAND AND WALES, FOR THE YEAR ENDING 31ST MARCH 1875.

Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery (*a*.)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
									Town.	Force.		Minimum.	Annual Increment.	Maximum.
£.	£.		£.	£.	£.	£.	£.	£.						
–	–		3	52	–	–	–	55	–					
–	–		8	2*d.* and 3*d.*	–	–	–	8	–					
–	–		8	2*d.* and 3*d.*	–	–	–	8	–					
–	–		8	2*d.* and 3*d.*	–	–	–	8	–					
–	–		16	2*d.* and 3*d.*	–	–	–	16	–					
–	–		16	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	16	–					
–	–		66	13	–	–	–	79	–					
–	–		16	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	16	–					
–	10		–	–	55	–	–	–	135	Aberystwith – –	1	Clerk – –	21 *s.*	1 *s.*	27 *s.*
–	–		16	–	–	–	–	16	–						
–	–		35	13	–	–	–	48	–						
–	13		–	–	–	–	9	–	246	Accrington – –	1	Clerk – –	22 *s.*	1 *s.*	27 *s.*
–	–		16	9	–	–	–	25	–						
–	–		16	5	–	–	–	21	–		3	Clerks – –	14 *s.*	1 *s.*	21 *s.*
–	–		18	10	–	–	–	28	–						
–	–		16	5	–	–	–	21	–		1	Ditto – –	10 *s.* a week, fixed wages.		
–	–		*20	–	–	–	–	20	–		3	Messengers, at 5 *s.* a week each.			
–	–		*16	1*d.* and 2*d.*	–	–	–	16	–						
–	–		*16	–	–	–	–	16	–						
–	–		*26	–	–	–	–	26	–						
–	–		*55	13	–	–	–	68	–						
–	–		16	1 *d.*	–	–	–	16	–						
–	–		16	1 *d.*	–	–	–	16	–						
–	–		40	13	–	–	–	53	–						
–	–		*16	–	–	–	–	16	–						
–	–		8	1*d.* and 2*d.*	–	–	–	8	–						
–	–		30	13	–	–	–	43	–						
–	–		39	13	–	–	–	52	–						
–	36		–	–	–	–	–	–	126	Altrincham – –	1	Relief Clerk –	16 *s.*	1 *s.*	20 *s.*
–	–		37	13	–	–	–	50	–		3	Messengers, at 5 *s.* a week each.			
–	–		16	2 *d.*	–	–	–	16	–						
–	–		16	2 *d.*	–	–	–	16	–						
–	–		8	2 *d.*	–	–	–	8	–						
–	–		25	13	–	–	–	38	–						
–	–		55	13	–	–	16	84	–						
–	–		39	13	–	–	–	52	–						
–	–		8	1*d.* and 2*d.*	–	–	–	8	–						
–	–		*39	–	–	–	5	44	–						
–	–		16	1*d.* and 2*d.*	–	–	–	16	–						
–	–		*16	1 *d.*	–	–	–	16	–						
–	–		*16	1 *d.*	–	–	–	16	–						
–	–		*44	–	–	–	–	–	57						
–	–		16	1 *d.*	–	–	–	16	–						

1 *d.* a Message with minimum of

* Amounts marked thus (*) include payment for delivery in the Town or Village.

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Ashford	87	391	102	580	2	5	–	–	–	–	1	–	8	7 to 10	7 to 10	7	260	1	13
Appledore	5	5	2	12	–	1	–	–	–	–	1	–	2	8 – 8	8 – 10	–	–	–	–
Ashford New Town	14	–	33	47	–	1	–	–	–	–	–	–	1	8 – 8	– –	–	–	–	–
Charing	6	–	6	12	–	1	–	–	–	–	–	–	1	7½ – 8	7½ – 9	–	–	–	–
Egerton	3	–	–	3	–	1	–	–	–	–	–	–	1	7½ – 8	7½ – 9	–	–	–	–
Ham Street	4	–	6	10	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Headcorn	4	–	3	7	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Mersham	3	–	1	4	–	–	–	–	–	–	1	–	1	7 – 8	7 – 10	–	–	–	–
Northiam	4	–	6	10	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Rolvenden	7	–	10	17	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Rye	56	–	54	110	–	1	–	–	–	–	–	–	1	7 – 9½	7 – 10	–	–	–	–
Tenterden	19	–	26	45	–	1	–	–	–	–	–	–	1	7 – 9	7 – 10	–	–	–	–
Wittersham	4	–	1	5	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Woodchurch	3	–	5	8	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Wye	8	–	9	17	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Ashton-under-Lyne	141	39	268	448	1	1	–	–	–	1	–	–	3	7 – 9	7 – 10	3	121	7	91
Dukinfield	16	–	–	16	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
West End	23	–	–	23	–	1	–	–	–	–	–	–	1	8 – 8	– –	–	–	–	–
Atherstone	35	–	48	83	–	1	–	–	–	–	–	–	1	7 – 9½	7 – 10	–	–	–	–
Twycross	4	–	6	10	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Attleborough	16	66	19	101	1	–	–	–	–	–	1	–	2	7 – 9	7 – 10	–	–	–	–
Hingham	22	–	24	46	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
New Buckenham	14	–	10	24	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Axminster	26	87	24	137	–	2	–	–	–	–	–	–	2	8 – 8	8 – 10	–	–	–	–
Colyton	2	–	6	8	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Seaton	42	–	35	77	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Aylesbury	86	20	103	209	1	–	–	–	–	–	1	–	2	7 – 8	7 – 10	1	43	–	–
Waddesdon	3	–	–	3	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Bakewell	40	46	35	121	2	1	–	–	–	–	–	–	3	7 – 8	7 – 10	–	–	–	–
Baldock	19	16	22	57	–	2	–	–	–	–	–	–	2	7 – 9	7 – 9½	–	–	–	–
Ashwell	5	–	12	17	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Banbury	234	38	258	530	1	2	–	–	–	–	–	–	3	7 – 8	7 – 10	2	114	3	42
Bloxham	7	–	3	10	–	1	–	–	–	–	–	–	1	8 – 7	8 – 10	–	–	–	–
Bangor	172	549	203	924	2	4	–	–	–	–	2	–	8	7 – 9	7 – 10	4	192	2	26
Amlwch	33	–	45	78	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Beaumaris	57	–	54	111	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Bethesda	9	–	4	13	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Cemaes	11	–	8	19	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Llanerchymedd	10	–	10	20	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Llanfairfechan	37	–	29	66	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Llanfairpwllgwyngyll	14	–	17	31	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Llangefni	21	–	13	34	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Menai Bridge	46	–	53	99	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Port Dinorwic	26	–	36	62	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Barking	16	–	30	46	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Barnet	52	52	48	152	–	2	–	–	–	–	1	–	3	7 – 9	7 – 10	–	–	–	–
New Barnet	47	–	46	93	–	1	–	–	–	–	–	–	1	8 – 8	7 – 10	–	–	–	–
Potters Bar	19	–	17	36	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Shenley	5	–	2	7	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
South Mimms	1	–	5	6	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Barnsley	217	420	254	891	3	4	–	–	–	–	3	–	10	7 – 9	7 – 10	4	205	3	39
Cawthorne	5	–	8	13	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Dodworth	13	–	21	34	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Hoyland	17	–	19	36	–	1	–	–	–	–	1	–	2	8 – 8	8 – 10	–	–	–	–
Wombwell	14	–	22	36	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Worsborough Dale	18	–	28	46	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *England* and *Wales*, for the Year ending 31st March 1875—*continued*.

Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery (*a*.)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
									Town.	Force.		Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.						
–	18	–	–	–	–	20	–	311	Ashford - - -	1	Clerk - -	22 *s.*	1 *s.*	27 *s*
–	–	21	2 *d.*	–	–	–	21	–		3	Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	–	20	1*d.* and 2*d.*	–	–	–	20	–		1	Messenger, at 5 *s.* a week.			
–	–	16	1*d.* and 2*d.*	–	–	–	16	–						
–	–	6	1*d.* and 2*d.*	–	–	–	16	–						
–	–	16	1*d.* and 2*d.*	–	–	–	16	–						
–	–	*16	1*d.* and 2*d.*	–	–	–	16	–						
–	–	8	1*d.* and 2*d.*	–	–	–	8	–						
–	–	16	1*d.* and 2*d.*	–	–	–	16	–						
–	–	16	1*d.* and 2*d.*	–	–	–	16	–						
–	–	*42	–	–	–	–	42	–						
–	–	26	–	–	–	–	26	–						
–	–	8	1*d.* and 2*d.*	–	–	–	8	–						
–	–	16	1*d.* and 2*d.*	–	–	–	16	–						
–	–	16	1*d.* and 2*d.*	–	–	–	16	–						
–	12	–	–	–	–	7	–	231	Ashton-under-Lyne -	1	Clerk - -	16 *s.*	1 *s.*	20 *s.*
–	–	13	–	–	–	–	13	–		2	Ditto - -	12 *s.*	6 *d.*	15 *s.*
–	–	13	–	–	–	–	13	–		7	Messengers, at 5 *s.* a week each.			
–	–	31	13	–	–	–	44	–						
–	–	16	1 *d.*	–	–	–	16	–						
–	–	*30	–	–	–	–	30	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	–	26	13	–	–	–	39	–						
–	–	*16	–	–	–	–	16	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	10	10	13	26	–	–	–	92	Aylesbury - - -	1	Clerk - -	14 *s.*	1 *s.*	21 *s.*
–	–	8	2 *d.*	–	–	–	8	–						
–	–	60	13	–	–	–	73	–						
–	–	20	2 *d.*	–	–	–	20	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	10	–	–	26	–	–	–	192	Banbury - - -	2	Clerks - -	14 *s.*	1 *s.*	21 *s.*
–	–	16	1 *d.*	–	–	–	16	–	(Of these Officers on scale	–	– -	22 *s.*	1 *s.*	27 *s.*)
–	23	–	–	–	–	20	–	261		3	Messengers, at 5 *s.* a week each.			
–	–	16	1 *d.*	–	–	–	16	–						
–	–	*16	1 *d.*	–	–	–	16	–						
–	–	8	1 *d.*	–	–	–	8	–	Bangor - - -	1	Clerk - -	22 *s.*	1 *s.*	27 *s.*
–	–	*16	–	–	–	–	16	–		3	Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	–	*16	–	–	–	–	16	–						
–	–	*16	2	–	–	–	18	–		2	Messengers, at 5 *s.* a week each.			
–	–	16	–	–	–	–	16	–						
–	–	*16	–	–	–	–	16	–						
–	–	*16	1 *d.*	–	–	–	16	–						
–	–	16	3	–	–	–	19	–						
–	–	23	3 *d.*	–	–	–	23	–						
–	–	30	13	–	–	4	47	–						
–	–	20	13	–	–	–	33	–						
–	–	8	3 *d.*	–	–	–	8	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	20	–	–	–	–	60	–	324	Barnsley - - -	1	Clerk - -	22 *s.*	1 *s.*	27 *s.*
–	–	*16	–	–	–	–	16	–	(One of these Clerks to be replaced, on a vacancy, by a Clerk on scale, 14					
–	–	16	3	–	–	–	19	–	by 1 *s.* to 21 *s.*)					
–	–	16	–	–	–	–	16	–		2	Clerks - -	14 *s.*	1 *s.*	21 *s.*
–	–	16	7	–	–	–	23	–		1	Clerk - -	10 *s.* a week, fixed wages.		
–	–	16	5	–	–	–	21	–		3	Messengers, at 5 *s.* a week each.			

1 *d.* a Message with minimum of

* Amounts marked thus (*) include payment for delivery in the Town or Village.

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Barnstaple	183	327	292	802	2	4	–	–	–	–	1	–	7	8 to 8	8 to 10	4	211	3	39
Appledore	22	–	31	53	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Braunton	10	–	7	17	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Lynton	63	–	45	108	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Barrow-in-Furness	547	401	538	1,486	3	4	1	–	–	–	1	–	9	A.M. A.M. 7 to 3 / A.M. P.M. 7 to 8	P.M. A.M. 7½ to 3 / A.M. A.M. 7 – 10	7	454	9	168
Duke Street	8	–	–	8	–	–	–	–	–	–	1	–	1	A.M. P.M. 7 to 8	– –	–	–	–	–
Basingstoke	48	–	74	122	1	1	–	–	–	–	–	–	2	7 – 9	8 – 10	–	–	–	–
Bath	459	87	551	1,097	2	2	–	–	–	–	2	–	6	7 – 10	7 to 10 / P.M. P.M. 5 to 6	6	346	9	124
Batheaston	7	–	7	14	–	–	–	–	–	–	1	–	1	8 – 8	A.M. A.M. 8 to 10	–	–	–	–
Beckington	6	–	15	21	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Bruton	7	–	18	35	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Castle Carey	13	–	11	24	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Codford St. Mary	7	–	10	17	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Coleford	5	–	4	9	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Evercreech	14	–	4	18	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Freshford	8	–	10	18	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Gillingham	27	–	40	67	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Heytesbury	8	–	7	15	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Mere	17	–	19	36	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Midsomer Norton	17	–	14	31	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Radstock	32	–	30	62	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Twerton	3	–	11	14	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Wincanton	25	–	23	48	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Batley	82	–	154	236	1	1	–	–	–	–	–	–	2	7 – 8	8 – 10	–	–	2	26
Bawtry	15	–	15	30	–	–	–	–	–	–	1	–	1	7 – 8	7 – 10	–	–	–	–
Epworth	6	–	8	14	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Gringley-on-the-Hill	6	–	8	14	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Haxey	2	–	–	2	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Owston Ferry	4	–	2	6	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Beccles	51	25	61	137	–	2	–	–	–	–	1	–	3	7 – 8	7 – 10	–	–	–	–
Beckenham	56	–	72	128	–	1	–	–	–	–	–	–	1	8 – 9	8 – 10	–	–	–	–
Farnborough	6	–	11	17	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Bedale	23	14	25	62	–	1	–	–	–	1	–	–	2	7 – 8	7 – 10	–	–	–	–
Askrigg	1	–	4	5	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Hawes	16	–	12	28	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Leyburn	25	–	26	51	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Masham	7	–	9	16	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Middleham	61	79	46	186	–	1	–	–	–	1	–	–	2	7 – 8	8 – 10	–	–	–	–
Bedford	171	104	191	466	2	3	–	–	–	–	–	–	5	7 – 10	7 – 10	5	148	2	26
Turvey	12	–	12	24	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Harrold	4	–	2	6	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Sharnbrook	3	–	4	7	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Belford	10	50	18	78	–	–	–	–	–	1	1	–	2	8 – 8	8 – 10	–	–	–	–
Beal	4	–	2	6	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Chatton	3	–	4	7	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Belper	25	–	33	58	–	1	–	–	–	–	–	–	1	7 – 8½	7 – 10	2	52	1	13
Berkeley	19	34	16	69	–	1	–	–	–	–	1	–	2	8 – 8	8 – 10	–	–	–	–
Sharpness Point	90	–	60	150	–	1	–	–	–	–	–	–	1	9 – 5	– –	1	37	–	–
Berkhampstead	29	–	36	65	–	1	–	–	–	–	–	–	1	8 – 9	8 – 10	–	–	–	–

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *England* and *Wales*, for the Year ending 31st March 1875—*continued*.

Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery (*a*.)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
									Town.	Force.		Minimum.	Annual Increment.	Maximum.
£.	£.		£.	£.	£.	£.	£.	£.						
–	23		–	–	–	18	–	291	Barnstaple - -	1	Clerk - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
–	–	16	1 *d.*	–	–	–	16	–		3	Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	–	8	2 *d.*	–	–	–	8	–		2	Messengers, at 5 *s.* a week each.			
–	–	16	2 *d.*	–	–	–	16	–						
–	17	–	–	–	–	25	–	664	Barrow-in-Furness -	1	Clerk for special duties.	100 *l.*	5 *l.*	130 *l.*
–	–									1	Ditto - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
–	–	5	–	–	–	–	5	–		4	Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	–	65	13	–	–	–	78	–		1	Counter Assistant, at 15 *s.* a week fixed wages.			
										1	Messenger, at 5 *s.* a week.			
68	20	–	–	–	7	15	–	580		8	- ditto - at ¾ *d.* a message.			
									Bath - - -	1	Clerk - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
									(Present Officer on Special Scale - -			36 *s.*	2 *s.*	44 *s.*)
–	–	8	2 *d.*	–	–	–	8	–		5	Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	–	8	2 *d.*	–	–	–	8	–						
–	–	16	2 *d.*	–	–	–	16	–		1	Messenger, at 7 *s.* 6 *d.* per week.			
–	–	16	3 *d.*	–	–	–	16	–		8	- ditto - at 5 *s.* a week each.			
–	–	16	2 *d.*	–	–	–	16	–			Medical Officer, at 8 *s.* 6 *d.* per man.			
–	–	*16	–	–	–	–	16	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	–	*16	–	–	–	–	16	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	–	16	8	–	–	–	24	–						
–	–	–	–	–	–	–	–	26						
–	–	*30	–	–	–	–	30	–						
–	–	16	1 *d.*	–	–	–	16	–						
–	–	16	1*d.* and 2*d.*	–	–	–	16	–						
–	–	16	–	–	–	–	16	–						
–	–	16	1 *d.*	–	–	–	16	–						
–	–	31	13	–	–	–	44	–						
–	–	52	20	–	–	–	72	–						
–	–	8	1*d.* and 2*d.*	–	–	–	8	–						
–	–	20	1*d.* and 2*d.*	–	–	–	20	–						
–	–	*16	–	–	–	–	16	–						
–	–	*16	–	–	–	–	16	–						
–	–	16	1*d.* and 2*d.*	–	–	–	16	–						
–	–	*16	–	–	–	–	16	–						
–	–	26	1*d.* and 2*d.*	–	–	–	26	–						
–	18	–	–	–	–	–	–	192	Bedford - - -	3	Clerks - -	14 *s.*	1 *s.*	21 *s.*
–	–	16	–	–	–	–	16	–		2	Learners, at 5 *s.* a week each, fixed wages.			
–	–	16	1 *d.*	–	–	–	16	–		2	Messengers, at 5 *s.* a week each.			
–	–	16	1 *d.*	–	–	–	16	–						
–	–	*26	2 *d.*	–	–	–	26	–						
–	–	*16	–	–	–	–	16	–						
–	–	8	1*d.* and 2*d.*	–	–	–	8	–						
–	10	–	–	–	–	–	–	75	Belper - - -	1	Clerk - -	12 *s.*	6 *d.*	15 *s.*
–	–	20	8	–	–	–	28	–		1	Learner, at 5 *s.* a week, fixed wages.			
–	–	–	–	–	–	–	–	37		1	Messenger, at 5 *s.* a week.			
–	–	26	1 *d.*	–	–	5	31	–						

* Amounts marked thus (*) include payment for delivery in the Town or Village.

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Berwick	432	621	484	1,537	2	3	–	–	–	–	1	–	6	7 to 8½	8½ to 10½	3	157	3	29
Norham	7	–	5	12	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Beverley	84	6	98	188	1	2	–	–	–	–	–	–	3	7 – 8	8 – 10	–	–	1	13
Leven	2	–	6	8	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Bewdley	23	15	42	80	–	2	–	–	–	–	–	–	2	7 – 8	7 – 9	–	–	–	–
Cleobury Mortimer	7	–	8	15	–	1	–	–	–	–	–	–	1	7 – 8	7 – 9	–	–	–	–
Bicester	30	–	24	54	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Bideford	73	77	56	206	1	4	–	–	–	–	–	–	5	8 – 8	8 – 10	–	–	–	–
Clovelly	17	–	15	32	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Hartland	7	–	5	12	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Westward Ho	13	–	8	21	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Biggleswade	65	183	62	310	–	2	–	–	–	–	–	–	2	7 – 9	7 – 10	–	–	–	–
Shefford	9	–	16	25	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Bilston	70	13	76	159	–	2	–	–	–	–	–	–	2	7 – 10	7 – 10	–	–	–	–
Deepfields	8	–	18	26	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Birkenhead	303	565	422	1,290	5	4	–	–	–	–	2	–	11	7 – 9½	A.M. P.M. 6 to 9 / A.M. A.M. 7 to 10	8	335	11	143
Bromborough	8	–	21	29	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Egremont	10	–	19	29	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Hoylake	22	–	22	44	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Liscard	5	–	17	22	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Lower Tramere	8	–	12	20	–	1	–	–	–	–	–	–	1	8 – 8	– –	–	–	–	–
New Brighton	34	–	68	102	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Oxton	24	–	62	86	–	1	–	–	–	–	–	–	1	8 – 8	– –	–	–	–	–
Rock Ferry	29	–	74	103	–	1	–	–	–	–	–	–	1	8 – 8	– –	–	–	–	–
Seacombe	14	–	21	35	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Birmingham	242	–	–	242	–	–	–	–	–	–	–	tube. –	–	9 – 6	– –	148	9,937	83	1,818
Branch Offices:																			
Cannon Street	2,672	10,497	4,770	17,939	31	16	3	–	4	–	8	4	66	Open always		–	–	–	–
Exchange	512	–	–	512	–	–	–	–	–	–	–	tube. –	–	9 – 5	– –	–	–	–	–
Acocks Green	2	–	17	19	–	1	–	–	–	–	–	–	1	8 – 8	– –	–	–	–	–
Aston Park	21	–	57	78	–	1	–	–	–	–	–	–	1	8 – 8	8 to 10	–	–	–	–
Aston Street	51	–	–	51	–	3	–	–	–	–	–	–	3	8 – 8	– –	–	–	–	–
Balsall Heath	29	–	54	83	–	–	–	–	–	–	1	–	1	8 – 8	– –	–	–	–	–
Bristol Road	37	–	86	123	–	–	–	–	–	–	1	–	1	8 – 8	– –	–	–	–	–
Coleshill	5	–	11	16	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Constitution Hill	123	–	–	123	–	–	–	–	–	–	1	–	1	8 – 8	– –	–	–	–	–
Deritend	54	–	–	54	–	–	–	–	–	–	1	–	1	8 – 8	– –	–	–	–	–
Erdington	7	–	21	28	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Fiveways	100	–	194	294	–	1	–	–	–	–	–	–	1	8 – 8	– –	–	–	–	–
Halesowen	12	–	24	36	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Hampton-in-Arden	3	–	8	11	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Handsworth	39	–	107	146	–	–	–	–	–	–	1	–	1	8 – 8	– –	–	–	–	–
Henley-in-Arden	11	–	9	20	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
King's Norton	4	–	9	13	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Knowle	3	–	11	14	–	1	–	–	–	–	–	–	1	8 – 8	8 – 9	–	–	–	–
Moseley	–	–	–	–	–	–	–	–	–	–	–	–	–	8 – 8	8 – 10	–	–	–	–
Newtown Row	27	–	33	60	–	1	–	–	–	–	–	–	1	8 – 8	– –	–	–	–	–
Oldbury	80	–	71	151	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Parade	170	–	–	170	–	1	–	–	–	–	–	–	1	8 – 7	– –	–	–	–	–
Perry Bar	Temporarily closed			–	–	–	–	–	–	–	–	–	–	8 – 8	8 – 10	–	–	–	–
Saltley	31	–	51	82	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Selley Oak	5	–	10	15	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Small Heath	20	–	34	54	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Smethwick	67	–	82	149	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Soho (Heath Street)	68	–	83	151	–	1	–	–	–	–	–	–	1	8 – 8	– –	–	–	–	–
Solihull	14	–	21	35	–	1	–	–	–	–	–	–	1	8 – 8	8 – 9	–	–	–	–
Sparkbrook	5	–	16	21	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Sutton Coldfield	33	–	38	71	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
West Smethwick	30	–	38	68	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *England* and *Wales*, for the Year ending 31st March 1875—*continued.*

Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
									Town.	Force.		Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.						
–	20	–	–	–	–	5	–	211	Berwick - - -	1	Clerk - -	22 *s.*	1 *s.*	27 *s.*
–	–	8	1*d.* and 2*d.*	–	–	–	8	–		2	Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	52	–	13	–	–	10	–	88		3	Messengers, at 5 *s.* a week each.			
–	–	–	–	–	–	–	–	–		1	Messenger from 14 June to 14 September, at 5 *s.* a week.			
–	–	31	2*d.*	–	–	–	31	–						
–	–	16	1*d.*	–	–	–	16	–						
–	–	31	1*d.*	–	–	–	31	–						
–	–	57	18	–	–	–	75	–						
–	–	16	2*d.*	–	–	–	16	–						
–	–	*16	–	–	–	–	16	–						
–	–	16	2*d.*	–	–	–	16	–						
–	–	37	13	–	–	5	55	–						
–	–	8	2*d.*	–	–	–	8	–						
–	–	42	39	–	–	–	81	–						
–	–	16	1*d.*	–	–	–	16	–						
–	25	–	–	–	7	–	–	510	Birkenhead - -	1	Clerk - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
–	–	16	3	–	–	–	19	–		1	Ditto - -	22 *s.*	1 *s.*	27 *s.*
–	–	16	3	–	–	–	19	–		4	Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	–	16	10	–	–	–	26	–		2	Ditto - -	10 *s.* a week each, fixed wages.		
–	–	16	7	–	–	–	23	–		11	Messengers, at 5 *s.* a week each.			
–	–	16	–	–	–	–	16	–			Medical Officer, at 8 *s.* 6 *d.* per man.			
–	–	21	13	–	–	–	34	–						
–	–	20	1*d.* and 2*d.*	–	–	–	20	–						
–	–	16	13	–	–	–	29	–						
–	–	16	5	–	–	–	21	–						
£75	100	–	–	–	95	16	–	12,241	Birmingham - -	1	Clerk - -	240 *l.*	10 *l.*	280 *l.*
										1	Superintendent -	180 *l.*	10 *l.*	230 *l.*
–	–	–	–	–	–	–	–	–		5	Ditto - -	130 *l.*	8 *l.*	170 *l.*
–	–	–	–	–	–	–	–	–		1	Clerk - -	100 *l.*	5 *l.*	130 *l.*
–	–	16	2*d.*	–	–	–	16	–		12	Ditto - -	36 *s.*	2 *s.*	44 *s.*
–	–	*16	1*d.*	–	–	–	16	–						
–	–	–	–	–	–	–	–	–		27	Ditto - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
–	–	16	13	–	–	–	29	–		27	Ditto - -	22 *s.*	1 *s.*	27 *s.*
–	–	16	13	–	–	–	29	–						
–	–	*16	–	–	–	–	16	–		62	Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	–	16	–	–	–	–	16	–						
–	–	13	–	–	–	–	13	–		12	Ditto - -	10 *s.* a week each.		
–	–	*16	13	–	–	–	29	–						
–	–	40	1*d.*	–	–	–	40	–		1	Inspector Messenger.	22 *s.*	1 *s.*	27 *s.*
–	–	*16	–	–	–	–	16	–						
–	–	*16	–	–	–	–	16	–		2	Assistant ditto -	14 *s.*	1 *s.*	21 *s.*
–	–	8	26	–	–	–	34	–						
–	–	*16	–	–	–	–	16	–		3	Messengers -	12 *s.* a week, fixed wages.		
–	–	8	2*d.*	–	–	–	8	–						
–	–	16	3	–	–	–	19	–		12	Ditto - -	8 *s.* „ „		
–	–	8	1*d.* and 2*d.*	–	–	–	8	–						
–	–	16	13	–	–	–	29	–		65	Ditto - -	Rate of 1 *d.* per message.		
–	–	16	13	–	–	–	29	–						
–	–	16	–	–	–	–	16	–		1	Inspector of Closets, at 1 *s.* 9 *d.* a week.			
–	–	*20	–	–	–	–	20	–						
–	–	16	13	–	–	–	29	–		2	Allowances for office cleaning, at 7 *s.* a week each.			
–	–	8	1*d.*	–	–	–	8	–						
–	–	16	10	–	–	–	26	–			Medical Officer, at 8 *s.* 6 *d.* per man.			
–	–	22	13	–	–	–	35	–						
–	–	*16	1*d.*	–	–	–	16	–						
–	–	16	3	–	–	–	19	–						
–	–	8	1*d.*	–	–	–	8	–						
–	–	16	1*d.*	–	–	–	16	–						
–	–	16	1*d.*	–	–	–	16	–						

1*d.* a Message, with minimum of

* Amounts marked thus (*) include payment for delivery in the Town or Village.

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Bishops Stortford	74	26	71	171	–	2	–	–	–	–	–	–	2	7 to 9	7 to 10	–	–	–	–
Newport	3	–	8	11	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Stanstead	11	–	15	26	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Blackburn	381	413	614	1,408	–	2	–	–	1	5	–	–	8	6½ – 10	7 – 10	8	431	8	104
Mellor Brook	2	–	3	5	–	1	–	–	–	–	–	–	1	8 – 8	– –	–	–	–	–
Rishton	8	–	8	16	–	1	–	–	–	–	–	–	1	8 – 8	– –	–	–	–	–
Whalley	17	–	13	30	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Blandford	40	49	56	145	–	2	–	–	–	–	2	–	4	7 – 9	7 – 10	–	–	–	–
Bere Regis	7	–	4	11	–	–	–	–	–	–	1	–	1	8 – 7	8 – 10	–	–	–	–
Iwerne Minster	6	–	5	11	–	–	–	–	–	–	1	–	1	8 – 6	8 – 10	–	–	–	–
Milton Abbas	17	–	11	28	–	–	–	–	–	–	1	–	1	8 – 6	8 – 10	–	–	–	–
Stalbridge	5	–	5	10	–	1	–	–	–	–	–	–	1	8 – 6	8 – 10	–	–	–	–
Sturminster Newton	13	–	13	26	–	1	–	–	–	–	–	–	1	8 – 6	8 – 10	–	–	–	–
Whitechurch	8	–	4	12	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Bletchley Station	46	232	10	288	–	3	–	–	–	–	–	–	3	7 – 10	7 – 10	3	116	–	–
Fenny Stratford	21	–	19	40	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Blyth	135	–	217	352	1	1	–	–	–	–	–	–	2	8 – 8	8 – 10	–	–	2	26
Bodmin	41	39	45	125	1	3	–	–	–	–	–	–	4	8 – 9	8 – 10	–	–	–	–
New Quay	55	–	48	103	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Padstow	25	–	29	54	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Port Isaac	12	–	17	29	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
St. Columb	14	1	24	39	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Wadebridge	20	–	27	47	–	2	–	–	–	–	–	–	2	8 – 8	8 – 10	–	–	–	–
Bognor	91	–	121	212	–	1	–	–	–	–	–	–	1	7 – 9	7 – 10 P.M. P.M. 5 to 6	–	–	–	–
Bolton	426	213	555	1,194	–	4	–	–	1	4	–	–	9	7 – 9¾	A.M. A.M. 8 – 10	8	392	11	161
Astley Bridge	7	–	10	17	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Derby-street	18	–	–	18	–	1	–	–	–	–	–	–	1	8 – 8	– –	–	–	–	–
Egerton	14	–	13	27	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Farnworth	27	–	31	58	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Halliwell	8	–	9	17	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Horwich	12	–	22	34	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Little Hulton	13	–	21	34	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Little Lever	8	–	6	14	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Turton	8	–	9	17	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
West Houghton	4	–	10	14	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Boston	247	635	266	1,148	4	3	–	–	–	–	1	–	8	7 – 9	7 – 10	4	217	3	39
Burgh	3	–	5	8	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Coningsby	6	–	6	12	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Leake	2	–	5	7	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Wainfleet	23	–	18	41	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Bourne	24	2	27	53	–	1	–	–	–	–	1	–	2	7 – 9	7 – 10	–	–	–	–
Edenham	1	–	1	2	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Bournemouth	156	51	226	433	1	–	–	–	–	–	1	–	2	7 – 8½	7 – 10	2	85	13	33
Commercial Road	12	–	–	12	–	–	–	–	–	–	1	–	1	8 – 8	– –	–	–	–	–
Lansdowne Road	43	–	–	43	–	–	–	–	–	–	1	–	1	8 – 8	– –	–	–	–	–
Brackley	28	–	33	61	–	1	–	–	–	–	–	–	1	7 – 8½	7 – 10	–	–	–	–
Bracknell	19	–	25	44	1	–	–	–	–	–	–	–	1	7 – 7	7 – 10	–	–	–	–
Bradford on-Avon	30	17	37	84	1	1	–	–	–	–	–	–	2	8 – 8	9 – 10	–	–	–	–
Bradford (Yorks.)	2,310	929	2,678	5,917	6	8	3	–	1	5	14	–	37	7 – 3 (Night.)	P.M. P.M. 6 to 8 A.M. A.M. 8 to 10	37 8	2,645	30	547
Girlington	9	–	7	16	–	1	–	–	–	–	–	–	1	8 – 8	– –	–	–	–	–
Great Horton	2	–	13	15	–	1	–	–	–	–	–	–	1	8 – 8	– –	–	–	–	–
Low Moor	14	–	21	35	–	1	–	–	–	–	–	–	1	8 – 8	– –	–	–	–	–
Queensbury	2	–	4	6	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Thornton	11	–	7	18	–	1	–	–	–	–	–	–	1	8 – 8	– –	–	–	–	–

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *England* and *Wales*, for the Year ending 31st March 1875—*continued*.

Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
									Town.	Force.		Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.						
–	–	31	13	–	–	–	44	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	–	16	–	–	–	–	16	–						
25	30	–	–	–	6	19	–	615	Blackburn - -	1	Clerk - -	36 *s.*	2 *s.*	44 *s.*
–	–	16	1*d.* and 2*d.*	–	–	–	*16	–		†1	Ditto - -	22 *s.*	1 *s.*	27 *s.*
–	–	16	1*d.* and 2*d.*	–	–	–	16	–		5	Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	–	16	1*d.* and 2*d.*	–	–	–	16	–						
–	–	47	13	–	–	–	60	–		1	Probationary Clerk.	10 *s.* a week fixed wages.		
–	–	8	2 *d.*	–	–	–	8	–						
–	–	8	2 *d.*	–	–	–	8	–		8	Messengers -	5 *s.* a week each.		
–	–	8	2 *d.*	–	–	–	8	–						
–	–	16	2 *d.*	–	–	–	16	–		† Present Clerk receives 6 *d.* above the maximum				
–	–	16	2 *d.*	–	–	–	16	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	10	–	1 *d.*	–	–	10	–	136	Bletchley Station -	3	Clerks - -	14 *s.*	1 *s.*	21 *s.*
–	–	16	1 *d.*	–	–	–	16	–						
–	–	–	–	–	–	–	–	26						
–	–	63	13	–	–	4	80	–						
–	–	16	1 *d.*	–	–	–	16	–						
–	–	16	1 *d.*	–	–	–	16	–						
–	–	*21	–	–	–	–	21	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	–	*21	–	–	–	–	21	–						
–	–	42	13	–	–	–	55	–						
90	30	–	–	–	10	25	–	708	Bolton - - -	1	Clerk - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
–	–	16	4	–	–	–	20	–		†1	Ditto - -	22 *s.*	1 *s.*	27 *s.*
–	–	13	–	–	–	–	13	–		2	Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	–	16	3	–	–	–	19	–		2	Ditto - -	12 *s.*	6 *d.*	15 *s.*
–	–	16	9	–	–	–	25	–		2	Ditto - -	10 *s.* a week each fixed wages.		
–	–	16	4	–	–	–	20	–		11	Messengers -	5 *s.* a week each fixed wages.		
–	–	16	3	–	–	–	19	–		† Present Officer on scale 28 *s.* by 1 *s.* 6 *d.* to 35 *s.*				
–	–	16	3	–	–	–	19	–		Medical Officer, at 8 *s.* 6 *d.* per man.				
–	–	16	3	–	–	–	19	–						
–	–	16	3	–	–	–	19	–						
–	20	–	–	–	–	15	–	291	Boston - - -	1	Clerk - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
–	–	16	1 *d.*	–	–	–	16	–		3	Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	–	16	1 *d.*	–	–	–	16	–		3	Messengers -	5 *s.* a week fixed wages.		
–	–	16	1 *d.*	–	–	–	16	–						
–	–	16	1 *d.*	–	–	–	16	–						
–	–	31	13	–	–	–	44	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	10	–	13	–	–	10	–	151	Bournemouth - -	2	Clerks - -	14 *s.*	1 *s.*	21 *s*
–	–	5	–	–	–	–	5	–		2	Messengers -	5 *s.* a week each.		
–	–	5	–	–	–	–	5	–		1	Additional Messenger from 1 November to 30 April annually.			
–	–	26	4	–	–	–	30	–						
–	–	*31	–	–	–	–	31	–	Bradford (Yorks.) -	1	Superintendent -	130 *l.*	8 *l.*	170 *l.*
–	–	26	13	–	–	–	39	–	(Present Officer on special scale - -			180 *l.*	10 *l.*	230 *l.*)
										2	Superintendents	100 *l.*	5 *l.*	130 *l.*
										8	Clerks - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
120	50	–	–	–	33	–	–	3,395		10	Ditto - -	22 *s.*	1 *s.*	27 *s.*
										14	Ditto - -	14 *s.*	1 *s.*	21 *s.*
										10	Ditto - -	10 *s.* a week each fixed wages.		
–	–	16	1*d.* and 2*d.*	–	–	–	16	–		1	Inspector Messenger.	14 *s.*	1 *s.*	21 *s.*
–	–	16	4	–	–	–	20	–		8	Messengers -	5 *s.* a week fixed wages.		
–	–	16	7	–	–	–	23	–		21	Ditto - -	Rate of 1 *d.* per message.		
–	–	16	1*d.* and 2*d.*	–	–	–	16	–		Medical Officer, at 8 *s.* 6 *d.* a man.				
–	–	16	1*d.* and 2*d.*	–	–	–	16	–						

1 *d.* a Message with minimum of

* Amounts marked thus (*) include payment for delivery in the Town or Village.

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£
Braintree	54	44	59	157	–	1	–	–	–	–	1	–	2	7 to 9	8 to 10	–	–	–	–
Finchingfield	4	–	1	5	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Great Bardfield	2	–	5	7	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Brandon	8	35	17	60	1	–	–	–	–	–	1	–	2	7 – 9	7 – 10	–	–	–	–
Castle Acre	7	–	9	16	–	–	–	–	–	–	1	–	1	– –	– –	–	–	–	–
East Rudham	13	–	12	25	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Mundford	7	–	5	12	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Northwold	18	–	9	27	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Rougham	13	–	8	21	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Stoke Ferry	2	–	4	6	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Brecon	111	256	115	482	1	2	–	–	–	–	–	–	3	7 – 8	8 – 10	2	73	–	–
Brentford	79	–	84	163	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	1	32	1	13
Kew	19	–	17	36	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	1	31	–	–
Brentwood	36	78	45	159	–	1	–	–	–	–	1	–	2	7 – 9	7 – 10	–	–	–	–
Billericay	7	–	6	13	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Ongar	37	–	32	69	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Warley Common	35	–	27	62	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Bridgend	109	296	93	498	1	4	–	–	–	–	2	–	7	8 – 8	8 – 10	2	96	2	26
Aberkenfig	7	–	12	19	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Maesteg	32	–	33	65	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Porthcawl	41	–	34	75	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Pyle	6	–	3	9	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Southerndown	6	–	6	12	–	–	–	–	1	–	1	–	2	8 – 8	8 – 10	–	–	–	–
Bridgenorth	61	–	47	108	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	1	13
Bridgewater	148	260	186	594	2	3	–	–	–	–	1	–	6	7 – 9	8 – 10 P.M. P.M. 5 – 6	5	220	3	39
Burnham	21	–	34	55	–	1	–	–	–	–	–	–	1	8 – 8	A.M. A.M. 8 – 10	–	–	–	–
Cannington	3	–	11	14	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Highbridge	49	–	41	90	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Nether Stowey	13	–	9	22	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
North Petherton	3	–	8	11	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Stogursey	–	–	–	–	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Street	15	–	14	29	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Watchet	38	–	20	58	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Bridport	82	–	117	199	1	–	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Beaminster	19	–	26	45	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Broadwinsor	3	–	3	6	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Charmouth	20	–	21	41	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Brierley Hill	49	–	60	109	1	–	–	–	–	–	–	–	1	7½ – 10	7½ – 10	–	–	1	13
Cradley Heath	55	–	66	121	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Quarry Bank	1	–	3	4	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Brigg	41	28	41	110	1	1	–	–	–	–	–	–	2	7 – 8	8 – 10	–	–	–	–
Winterton	6	–	–	6	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Brighouse	69	126	80	275	–	1	–	–	–	1	–	–	2	7 – 9	8 – 10	2	70	2	26
Rastrick	1	–	6	7	1	–	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Brighton	354	–	10	364	1	–	–	–	1	–	–	–	2	8 – 8	– –	41	2,651	30	439
Branch Offices:																			
Kemp Town	117	30	176	323	2	–	–	–	1	–	1	–	4	8 – 8	– –	–	–	–	–
Old Steine	680	3,141	1,158	4,979	13	4	–	–	8	–	1	–	26	Open always	7 – 10 P.M. P.M. 5 – 6½	–	–	–	–
West Pier	489	23	654	1,166	4	–	–	–	–	–	–	–	4	8 – 8	– –	–	–	–	–
Alma-terrace, Hove	77	–	101	178	1	–	–	–	–	–	–	–	1	8 – 8	– –	–	–	–	–
Queen's-road	22	–	133	155	1	–	–	–	–	–	–	–	1	8 – 8	– –	–	–	–	–
Victoria-road	23	–	–	23	1	–	–	–	–	–	–	–	1	8 – 8	– –	–	–	–	–
Western-road	154	–	178	332	1	–	–	–	1	–	–	–	2	8 – 8	– –	–	–	–	–
Rottingdean	14	–	17	31	–	–	–	–	–	–	1	–	1	8 – 8	– –	–	–	–	–

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *England* and *Wales*, for the Year ending 31st March 1875—*continued*.

Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
									Town.	Force.		Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.						
–	–	25	13	–	–	9	47	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	–	25	13	–	–	–	38	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	13	–	13	–	–	–	–	99	Brecon	2	Clerks	14 *s.*	1 *s.*	21 *s.*
–	10	–	–	7	–	–	–	62	Brentford	1	Clerk	12 *s.*	6 *d.*	15 *s.*
–	–	–	2 *d.*	–	–	5	–	36		1	Messenger	5 *s.* a week fixed wages.		
–	–	29	13	–	–	–	42	–	Kew, S. O.	1	Clerk	12 *s.*	6 *d.*	15 *s.*
–	–	8	2 *d.*	–	–	–	8	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	15	–	–	–	–	–	–	137	Bridgend	1	Clerk	14 *s.*	1 *s.*	21 *s.*
–	–	8	1*d.*, 2*d.*, and 3*d.*	–	–	–	8	–		1	Ditto	12 *s.*	6 *d.*	15 *s.*
–	–	8	1*d.*, 2*d.*, and 3*d.*	–	–	–	8	–		2	Messengers	5 *s.* a week fixed.		
–	–	16	1*d.*, 2*d.*, and 3*d.*	–	–	–	16	–						
–	–	8	1*d.*, 2*d.*, and 3*d.*	–	–	–	8	–						
–	–	8	1*d.*, 2*d.*, and 3*d.*	–	–	–	8	–						
–	–	47	–	–	–	–	–	60	Bridgenorth	1	Messenger	5 *s.* a week fixed.		
–	20	–	–	–	–	–	–	279	Bridgewater	1	Clerk	22 *s.*	1 *s.*	27 *s.*
									(Present Officer on special scale			28 *s.*	1 *s.* 6 *d.*	35 *s.*)
–	–	16	2 *d.*	–	–	–	16	–		3	Clerks	14 *s.*	1 *s.*	21 *s.*
–	–	8	2 *d.*	–	–	–	8	–						
–	–	16	2 *d.*	–	–	–	16	–		1	Learner	5 *s.* a week fixed wages.		
–	–	8	2 *d.*	–	–	–	8	–						
–	–	*16	–	–	–	–	16	–		3	Messengers	5 *s.* a week each.		
–	–	8	2 *d.*	–	–	–	8	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	–	34	16	–	–	–	50	–						
–	–	*16	–	–	–	–	16	–						
–	–	*16	–	–	–	–	16	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	52	–	13	–	–	–	65	13						
–	–	16	1 *d.*	–	–	–	16	–	Brighouse	2	Clerks	12 *s.*	6 *d.*	15 *s.*
–	–	16	–	–	–	–	16	–		2	Messengers	5 *s.* a week fixed.		
–	–	*47	–	–	–	–	47	–						
–	–	16	1 *d.* and 2 *d.*	–	–	–	16	–	Brighton	1	Superintendent	180 *l.*	10 *l.*	230 *l.*
										1	Instructor, &c.	100 *l.*	5 *l.*	130 *l.*
–	10	–	–	–	–	–	–	106		2	Clerks	36 *s.*	2 *s.*	44 *s.*
–	–	16	3	–	–	–	19	–		†8	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
										8	Ditto	22 *s.*	1 *s.*	27 *s.*
404	50	–	–	–	27	78	–	3,649		13	Ditto	14 *s.*	1 *s.*	21 *s.*
										7	Ditto	12 *s.*	6 *d.*	15 *s.*
–	–	–	–	–	–	–	–	–		1	Learner	5 *s.* a week fixed wages.		
										3	Messengers	10 *s.* a week each.		
–	–	–	–	–	–	–	–	–		1	Ditto	8 *s.* ditto.		
										1	Ditto	7 *s.* ditto.		
–	–	–	–	–	–	–	–	–		4	Ditto	6 *s.* ditto.		
–	–	22	10	–	–	–	32	–		19	Ditto	5 *s.* ditto.		
–	–	31	13	–	–	7	51	–		2	Messengers from 1 Aug. to 31 Dec. in each year.			
–	–	20	–	–	–	–	20	–			Medical Officer, 8 *s.* 6 *d.* per man.			
–	–	8	–	–	–	12	20	–			† One of these is a female.			
–	–	8	3	–	–	–	11	–						

1 *d.* a Message with minimum of

* Amounts marked thus (*) include payment for delivery in the Town or Village.

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Bristol	1,925	10,016	2,824	14,765	36	16	2	–	–	–	2	–	56	– Open always –		111	6,723	59	1,143
Branch Offices:																			
Cattle Market	79	–	–	79	1	–	–	–	–	–	–	–	1	8 to 4 Thursdays only.	– –	–	–	–	–
Clifton	174	–	267	441	2	–	–	–	–	–	–	–	2	7 to 10	7 to 10	–	–	–	–
College Green Hotel	113	–	–	113	–	1	–	–	–	–	–	–	1	9 – 6	– –	–	–	–	–
Queen's-square	665	–	–	665	2	–	–	–	–	–	–	–	2	9 – 6	– –	–	–	–	–
Redcliffe	97	–	165	262	–	2	–	–	–	–	–	–	2	9 – 5	– –	–	–	–	–
Bedminster	18	–	64	82	–	1	–	–	–	–	–	–	1	8 – 8	– –	–	–	–	–
Chew Magna	8	–	7	15	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Cotham	25	–	87	112	–	1	–	–	–	–	–	–	1	8 – 8	– –	–	–	–	–
East Harptree	14	–	13	27	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Fishponds	12	–	16	28	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Frampton Cotterell	5	–	5	10	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Hambrook	15	–	24	39	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Horfield	12	–	14	26	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Hotwells	50	–	70	120	–	1	–	–	–	–	–	–	1	8 – 8	– –	–	–	–	–
Keynsham	13	–	19	32	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Kingswood	7	–	24	31	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Long Ashton	13	–	15	28	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Nailsea	20	–	21	41	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
North-street	83	–	–	83	–	1	–	–	–	–	–	–	1	9 – 5	– –	–	–	–	–
Paulton	12	–	8	20	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Pensford	9	–	7	16	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Pill	31	–	23	54	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Queen's-road	47	–	–	47	–	1	–	–	–	–	–	–	1	8 – 8	– –	–	–	–	–
Redlands	55	–	90	145	–	1	–	–	–	–	–	–	1	8 – 8	– –	–	–	–	–
St. George's	12	–	17	29	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Stapleton-road	17	–	34	51	–	1	–	–	–	–	–	–	1	8 – 8	– –	–	–	–	–
Temple Cloud	7	–	1	8	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Totterdown	18	–	48	66	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Westbury-on-Trym	5	–	7	12	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
West-street	195	–	255	450	2	–	–	–	–	–	–	–	2	8 – 8	– –	–	–	–	–
Wrington	8	–	13	21	–	1	–	–	–	–	1	–	2	8 – 8	8 – 10	–	–	–	–
Yatton	5	–	8	13	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Briton Ferry	92	50	98	240	–	2	–	–	–	–	–	–	2	7 – 9	7 – 10	–	–	–	–
Broadway	5	–	13	18	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Bromley	56	15	76	147	–	1	–	–	–	–	1	–	2	8 – 9	8 – 10	–	–	–	–
Bickley	15	–	23	38	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Bromsgrove	45	–	45	90	–	1	–	–	–	–	1	–	2	7 – 9½	7 – 10	–	–	–	–
Brough	17	–	28	45	1	1	–	–	–	–	–	–	2	7 – 8½	7 – 10	–	–	–	–
Market Weighton	10	–	21	31	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Newport	2	–	2	4	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
North Cave	1	–	4	5	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
South Cave	4	–	2	6	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Buckingham	47	–	34	81	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Bungay	39	–	52	91	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Buntingford	12	30	7	49	–	1	–	–	–	–	1	–	2	7 – 9	7 – 10	–	–	–	–
Burnley	313	147	431	891	–	2	–	–	–	3	–	–	5	7 – 9	8 – 10	3	170	5	65
Brierfield	5	–	16	21	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Nelson-in-Marsden	29	–	26	55	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Padiham	23	–	35	58	–	–	–	–	–	1	–	–	1	8 – 8	8 – 10	1	26	–	–
Burton-on-Trent	205	398	408	1,011	2	6	–	–	–	–	1	–	9	7 – 9	7 – 10	8	356	5	112
Barton-under-Needwood	10	–	21	31	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Repton	6	–	11	17	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Station-street	36	–	–	36	–	1	–	–	–	–	–	–	1	8 – 8	Not open	–	–	–	–
Swadlincote	14	–	19	33	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Tutbury	12	–	13	25	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Woodville	8	–	21	29	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Bury (Lancashire)	262	121	311	694	–	3	–	–	2	1	1	–	7	7 – 9	8 – 10	6	248	8	104
Edenfield	6	–	5	11	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Heapbridge	14	–	16	30	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Tottington	6	–	17	23	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *England* and *Wales*, for the Year ending 31st March 1875—*continued*.

Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	Town.	Force.		Minimum.	Annual Increment.	Maximum.
										SCALES OF PAY.				
£.	£.	£.	£.	£.	£.	£.	£.	£.						
47	75	–	–	–	63	373	–	8,424	Bristol	1	Superintendent	240 *l.*	10 *l.*	280 *l.*
–	–	–	–	–	–	–	–	–		4	Assistant Superintendents	130 *l.*	8 *l.*	170 *l.*
–	–	–	–	–	–	–	–	–		10	Clerks	36 *s.*	2 *s.*	44 *s.*
–	–	–	–	–	–	–	–	–		†15	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
–	–	–	–	–	–	–	–	–		20	Ditto	22 *s.*	1 *s.*	27 *s.*
–	–	20	2 *d.*	–	–	–	20	–		1	Ditto	16 *s.*	1 *s.*	20 *s.*
–	–	16	2 *d.*	–	–	–	16	–		36	Ditto	14 *s.*	1 *s.*	21 *s.*
–	–	21	–	–	–	–	21	–		10	Ditto	10 *s.* a week each fixed wages.		
–	–	16	2 *d.*	–	–	–	16	–		14	Learners	5 *s.* a week each fixed wages.		
–	–	16	2 *d.*	–	–	–	16	–		1	Inspector Messenger	22 *s.*	1 *s.*	27 *s.*
–	–	8	2 *d.*	–	–	–	8	–		1	Ditto	12 *s.*	6 *d.*	16 *s.*
–	–	18	–	–	–	–	18	–		2	Messengers	12 *s.* a week each fixed wages.		
–	–	16	2 *d.*	–	–	–	16	–		10	Ditto	9 *s.* ditto.		
–	–	21	13	–	–	–	34	–		10	Ditto	8 *s.* ditto.		
–	–	21	2 *d.*	–	–	–	21	–		15	Ditto	7 *s.* ditto.		
–	–	16	2 *d.*	–	–	–	16	–		20	Ditto	5 *s.* ditto.		
–	–	16	2 *d.*	–	–	–	16	–		Medical Officer, at 8 *s.* 6 *d.* per man.				
–	–	16	2 *d.*	–	–	–	16	–		† 18 Clerks, or three in excess of the number on scale.				
–	–	13	–	–	–	–	13	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	–	13	–	–	–	–	13	–						
–	–	*21	1½ *d.*	–	–	–	21	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	–	20	2 *d.*	–	–	–	20	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	–	21	–	–	–	–	21	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	–	35	13	–	–	–	48	–						
–	–	*25	–	–	–	–	25	–						
–	–	65	2 *d.*	–	–	–	65	–						
–	–	31	2 *d.*	–	–	–	31	–						
–	–	29	1 *d.*	–	–	–	29	–						
–	–	37	–	–	–	–	37	–						
–	–	*26	–	–	–	–	26	–						
–	–	16	1 *d.*	–	–	–	16	–						
–	–	16	1 *d.*	–	–	–	16	–						
–	–	16	1 *d.*	–	–	–	16	–						
–	–	27	1 *d.*	–	–	–	27	–						
–	–	20	13	–	–	–	33	–						
–	–	22	2 *d.*	–	–	–	22	–						
–	20	–	–	–	–	18	–	273	Burnley	1	Clerk	22 *s.*	1 *s.*	27 *s.*
–	–	16	5	–	–	–	21	–		3	Ditto	14 *s.*	1 *s.*	21 *s.*
–	–	16	5	–	–	–	21	–		5	Messengers, 5 *s.* a week each.			
–	–	–	23	–	–	–	–	49						
–	24	–	–	–	–	–	–	492	Burton-on-Trent	1	Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.*
–	–	16	1*d.* and 2*d.*	–	–	–	16	–		1	Ditto	22 *s.*	1 *s.*	27 *s.*
–	–	16	1*d.* and 2*d.*	–	–	–	16	–		5	Ditto	14 *s.*	1 *s.*	21 *s.*
–	–	13	–	–	–	–	13	–		1	Learner	5 *s.* a week fixed wages.		
–	–	16	1*d.* and 2*d.*	–	–	–	16	–		5	Docket Messengers, at 1 *d.* a message.			
–	–	16	1*d.* and 2*d.*	–	–	–	16	–						
–	–	16	1*d.* and 2*d.*	–	–	–	16	–						
–	20	–	–	–	–	–	–	372	Bury (Lancashire)	1	Clerk	22 *s.*	1 *s.*	27 *s.*
–	–	*16	–	–	–	–	16	–		1	Ditto	14 *s.*	1 *s.*	21 *s.*
–	–	16	2 *d.*	–	–	–	16	–		2	Ditto	12 *s.*	6 *d.*	15 *s.*
–	–	16	3	–	–	–	19	–		2	Ditto	10 *s.* fixed wages.		
										8	Messengers, 5 *s.* a week each.			

1 *d.* a Message with minimum of

* Amounts marked thus (*) include payment for delivery in the Town or Village.

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Bury St. Edmund's	153	37	170	365	1	1	–	–	–	–	1	–	3	7 to 9	7 to 10	2	75	2	26
Ixworth	12	–	11	23	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Walsham-le-Willows	3	–	6	9	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Woolpit	4	–	2	6	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Buxton	399	137	370	906	3	3	–	–	–	–	–	–	6	7 – 9	8 – 10	3	120	4	46
Higher Buxton	16	–	–	16	–	1	–	–	–	–	–	–	1	8 – 8	– –	–	–	–	–
Longnor	3	–	3	6	–	1	–	–	–	–	–	–	1	8 – 8	– –	–	–	–	–
Caistor	14	–	18	32	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Calne	34	–	44	78	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Camborne	60	–	53	113	2	–	–	–	–	–	–	–	2	8 – 8	8 – 10	–	–	–	–
Cambridge	283	460	370	1,113	3	4	–	–	1	–	3	–	11	7 – 10	7 – 9	8	445	8	109
Bottisham	1	–	7	8	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Burwell	8	–	6	14	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Cottenham	4	–	2	6	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Fulbourne	17	–	9	26	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Great Shelford	13	–	18	31	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Linton	14	–	10	24	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Sawston	27	–	23	50	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Waterbeach	13	–	16	29	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Camelford	26	41	18	85	1	–	–	–	–	–	1	–	2	7½ – 8	8 – 10	–	–	–	–
Boscastle	17	–	24	41	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Canterbury	193	59	215	467	3	1	–	–	–	–	1	–	5	7 – 10	7 – 10	3	151	3	39
Barham	8	–	7	15	–	–	–	–	–	–	1	–	1	7 – 8	7 – 10	–	–	–	–
Bridge	2	–	5	7	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Chilham	7	–	12	19	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Herne Bay	96	–	108	204	–	1	–	–	–	–	–	–	1	7 – 8	9 – 10 P.M. P.M. 5 – 6	–	–	–	–
Whitstable	46	–	99	145	–	1	–	–	–	–	–	–	1	7 – 8	A.M. A.M. 7 – 10 P.M. P.M. 5 – 6	–	–	–	–
Cardiff	690	–	819	1,509	2	–	–	Wheatstone's Receivers.			2		4	A.M. A.M. 7 – 3½	A.M. A.M. 7 – 10 P.M. A.M. 7½ – 3½	58	3,275	26	647
Branch Office: Cardiff Docks	2,131	4,706	1,911	8,748	12	5	1	–	3	–	1	–	22	– Always open –		–	–	–	–
Canton	11	–	25	36	–	1	–	–	–	–	–	–	1	A.M. P.M. 8 – 8	A.M. A.M. – –	–	–	–	–
Llandaff	16	–	27	43	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Llantrissant	–	–	–	–	–	–	–	–	–	–	–	–	–	– –	– –	–	–	–	–
Michaelston-y-Fedw	2	–	2	4	–	1	–	–	–	–	–	–	1	7 – 8	Not open	–	–	–	–
Penarth	29	–	37	66	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Rhymney	48	–	43	91	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Taff's Well	11	–	10	21	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Cardigan	49	12	40	101	–	1	–	–	–	–	1	–	2	8 – 8	8 – 10	–	–	–	–
St. Dogmaels	3	–	9	12	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Carlisle	441	3,180	513	4,134	9	3	–	–	3	4	2	–	21	– Always open –		26	1,394	11	162
Abbey Town	–	–	3	3	–	–	–	–	–	–	1	–	1	7 – 8	8 – 10	–	–	–	–
Allendale	2	–	3	5	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Alston	20	–	26	46	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Aspatria	16	–	6	22	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Bowness	4	–	1	5	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Brampton	25	–	26	51	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Dalston	14	–	12	26	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Haltwhistle	24	–	–	24	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Harrington	21	–	25	46	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Haydon Bridge	10	–	10	20	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Longtown	10	–	10	20	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Nenthead	5	–	3	8	1	–	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Silloth	39	–	34	73	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10 3¾ – 4¾	–	–	–	–

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office: and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *England* and *Wales*, for the Year ending 31st March 1875—*continued*.

Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
									Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.					
–	13	–	–	–	–	12	–	126	Bury St. Edmund's -	1 Clerk - -	16 *s.*	1 *s.*	20 *s.*
–	–	8	2 *d.*	–	–	–	8	–		1 Ditto - -	12 *s.*	6 *d.*	15 *s.*
–	–	8	2 *d.*	–	–	–	8	–		2 Messengers, 5 *s.* a week each.			
–	–	8	2 *d.*	–	–	–	8	–					
–	25	–	–	10	–	20	–	221	Buxton - - -	1 Clerk - -	22 *s.*	1 *s.*	27 *s.*
–	–	13	–	–	–	–	13	–		1 Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	–	16	1*d.* and 2*d.*	–	–	–	16	–		1 Probationary Clerk, 10 *s.* fixed wages.			
–	–	*31	–	–	–	5	36	–		3 Messengers, 5 *s.* a week each.			
–	–	21	13	–	–	5	39	–		1 Ditto (for providing) from 1 May to 31 October, 5 *s.* a week.			
–	–	47	13	–	–	–	60	–					
–	30	–	–	–	7	27	–	618	Cambridge - -	1 Clerk - -	36 *s.*	2 *s.*	44 *s.*
–	–	8	2 *d.*	–	–	–	8	–		1 Ditto - -	22 *s.*	1 *s.*	27 *s.*
–	–	8	2 *d.*	–	–	–	8	–		6 Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	–	8	2 *d.*	–	–	–	8	–		7 Messengers, 5 *s.* a week each.			
–	–	16	1*d.* and 2*d.*	–	–	–	16	–		1 Ditto 7 *s.* a week.			
–	–	8	2 *d.*	–	–	–	8	–		Medical Officer, at 8 *s.* 6 *d.* per man.			
–	–	8	2 *d.*	–	–	–	8	–					
–	–	8	2 *d.*	–	–	–	8	–					
–	–	8	2 *d.*	–	–	–	8	–					
–	–	21	13	–	–	–	34	–					
–	–	8	2 *d.*	–	–	–	8	–					
–	19	–	–	–	–	–	–	209	Canterbury - -	1 Clerk - -	22 *s.*	1 *s.*	27 *s.*
–	–	8	1*d.* and 2*d.*	–	–	–	8	–		2 Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	–	8	1*d.* and 2*d.*	–	–	–	8	–		3 Messengers, 5 *s.* a week each.			
–	–	16	1*d.* and 2*d.*	–	–	–	16	–					
–	–	34	13	–	–	–	47	–					
–	–	31	13	–	–	–	44	–					
298	60	–	–	–	36	175	–	4,491	Cardiff - - -	1 Superintendent -	180 *l.*	10 *l.*	230 *l.*
–	–	–	–	–	–	–	–	–		3 Assistant ditto -	100 *l.*	5 *l.*	130 *l.*
–	–	20	7	–	–	–	27	–		6 Clerks - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
–	–	8	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	8	–		11 Ditto - -	22 *s.*	1 *s.*	27 *s.*
–	–	11	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	11	–		13 Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	–	16	–	–	–	–	16	–		12 Ditto junior -	12 *s.*	6 *d.*	15 *s.*
–	–	18	13	–	–	–	31	–		1 Ditto - - 25 *s.* a week, fixed wages.			
–	–	16	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	16	–		1 Ditto - - 10 *s.* fixed wages.			
–	–	8	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	8	–		2 Ditto - - 18 *s.* a week each, fixed wages.			
–	–	20	13	–	–	–	33	–		4 Ditto - - 14 *s.* a week, fixed wages.			
–	–	8	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	8	–		1 Ditto - - 9 *s.* 6 *d.* fixed wages.			
–	–	45	–	–	15	43	–	1,659	Carlisle - - -	(Two of these are females.)			
–	–	*8	–	–	–	–	8	–		3 Learners, at 5 *s.* a week.			
–	–	16	–	–	–	–	16	–		1 Messenger, at 7 *s.* a week.			
–	–	*16	–	–	–	–	16	–		25 Ditto, at ¾ *d.* a message.			
–	–	*16	–	–	–	–	16	–		Medical Officer, at 8 *s.* 6 *d.* per man.			
–	–	8	1*d.* and 2*d.*	–	–	–	8	–					
–	–	*16	–	–	–	–	16	–					
–	–	*16	–	–	–	–	16	–					
–	–	*16	–	–	–	–	16	–					
–	–	*16	–	–	–	–	16	–					
–	–	8	1*d.* and 2*d.*	–	–	–	8	–					
–	–	*16	–	–	–	–	16	–					
–	–	8	1*d.* and 2*d.*	–	–	–	8	–					

1*d.* a Message, with minimum of

* Amounts marked thus (*) include payment for delivery in the Town or Village.

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.								Hours of Attendance.		Total Number and Cost of			
															Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1876.
														A.M. P.M.	A.M. A.M.		£.		£.
Carmarthen	143	364	140	647	2	3	–	–	–	–	1	–	6	7 to 8	7 to 10	4	153	2	26
Aberayron	24	–	36	60	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Lampeter	13	–	13	26	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Llanstephan	5	–	4	9	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
New Quay	22	–	28	50	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Tregaron	12	–	6	18	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Carnarvon	203	161	182	546	1	3	–	–	–	–	–	–	4	7 – 9	7 – 10	2	86	3	39
Barmouth	87	29	69	185	–	2	–	–	–	–	–	–	2	8 – 8	8 – 10	–	–	–	–
Criccieth	16	–	12	28	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Festiniog	8	–	4	12	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Four Crosses	9	–	17	26	–	1	–	–	–	–	–	–	1	8 – 8	8 – 2	–	–	–	–
Llanberis	19	–	28	47	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Pen-y-groes	10	–	11	21	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Portmadoc	92	28	116	236	1	2	–	–	–	–	–	–	3	8 – 8	8 – 10	–	–	–	–
Carnforth	65	–	35	100	1	–	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Bootle	5	–	7	12	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Burton	16	–	11	27	–	–	–	–	1	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Cartmel	6	–	5	11	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Cleator Moor	15	–	20	35	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Egremont	15	–	13	28	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Grange	45	12	39	96	1	1	–	–	–	–	–	–	2	8 – 8	8 – 10	–	–	–	–
Holborn Hill	36	–	26	62	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Holm Rook	20	–	9	29	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Kirby Lonsdale	44	–	41	85	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Newton-in-Cartmel	2	–	–	2	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Ravenglass	5	–	10	15	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
St. Bees	14	–	26	40	–	1	–	–	–	–	–	–	1	7 – 8	9 – 10	–	–	–	–
Catterick	3	–	7	10	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Chard	32	–	34	66	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Chatham	144	271	198	613	4	3	–	–	–	–	1	–	8	7 – 10	7½ – 9	6	423	3	39
New Brompton	19	–	35	54	–	1	–	–	–	–	–	–	1	8 – 8	8 – 9	–	–	–	–
Old Brompton	45	–	–	45	–	1	–	–	–	–	–	–	1	8 – 8	– –	–	–	–	–
Chathill	17	–	31	48	–	1	–	–	–	–	–	–	1	7 – 8	8.20 – 9½	–	–	–	–
North Sunderland	85	–	100	185	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Chelmsford	105	94	156	355	–	3	–	–	–	–	2	–	5	7 – 9	7 – 10	2	85	1	13
Danbury	5	–	6	11	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Dunmow	19	–	19	38	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Felstead	2	–	5	7	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Great Baddow	6	–	6	12	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Great Waltham	3	–	4	7	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Hatfield Peverel	5	–	4	9	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Leigh	6	–	14	20	–	–	–	–	–	–	1	–	1	7 – 8	7 – 10	–	–	–	–
Rayleigh	5	–	12	17	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Rochford	20	–	21	41	–	–	–	–	–	–	1	–	1	7 – 8	7 – 10	–	–	–	–
Thaxted	5	–	11	16	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Writtle	5	–	1	6	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Cheltenham	431	34	533	998	4	–	–	–	–	–	1	–	5	7 – 9	7 – 10	6	315	9	127
Andoversford	14	–	16	30	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Charlton Kings	3	–	–	3	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Winchcombe	3	–	13	16	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Northleach	26	–	25	51	–	1	–	–	–	–	–	–	1	7 – 9	7 – 10	–	–	–	–
Pittville	15	–	–	15	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Chepstow	97	–	111	208	1	–	–	–	–	–	–	–	1	7 – 10	7 – 10	–	–	–	–
Chertsey	41	29	43	113	–	1	–	–	–	–	1	–	2	8 – 8	8 – 10	–	–	–	–
Chester	525	4,050	660	5,235	14	7	–	–	2	–	–	–	23	– Open always –		23	1,336	8	104
Hawarden	25	–	30	55	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Ince	7	–	4	11	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Neston	12	–	27	39	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Saltney	37	–	45	82	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Sutton	10	–	12	22	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Tattenhall	8	–	11	19	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *England* and *Wales*, for the Year ending 31st March 1875—*continued*.

Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
									Town.	Force.		Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.						
–	16	1 *d.* a Message, with Minimum of	–	–	–	10	–	205	Carmarthen	1	Superintendent	28 *s.*	1 *s.* 6 *d.*	35 *s.*
–	–		16	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	16	–		1	Clerk	16 *s.*	1 *s.*	20 *s.*
–	–		16	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	16	–		2	Ditto	12 *s.*	6 *d.*	15 *s.*
–	–		8	2 *d.* and 3 *d.*	–	–	–	8	–			(One of these is a female.)			
–	–		16	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	16	–		2	Messengers at 5 *s.* a week each.			
–	–		16	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	16	–						
–	15		–	–	–	–	25	–	165	Carnarvon	1	Clerk	16 *s.*	1 *s.*	20 *s.*
–	–		*16	1 *d.*	–	–	–	16	–		1	Ditto	12 *s.*	6 *d.*	15 *s.*
–	–		16	–	–	–	–	16	–						
–	–		16	–	–	–	–	16	–		2	Messengers at 5 *s.* a week each.			
–	–		16	–	–	–	–	16	–						
–	–		*16	–	–	–	–	16	–						
–	–		*16	–	–	–	–	16	–	Portmadoc	1	Docket Messenger at 1 *d.* a message, with minimum of 5 *s.* a week.			
–	–		16	13	–	–	–	29	–						
–	–		20	1*d.* and 2*d.*	–	–	–	20	–						
–	–		*16	–	–	–	–	16	–						
–	–		16	1*d.* and 2*d.*	–	–	–	16	–						
–	–		*16	–	–	–	–	16	–						
–	–		16	1*d.* and 2*d.*	–	–	–	16	–						
–	–		16	1*d.* and 2*d.*	–	–	–	16	–						
–	–		16	13	–	–	–	29	–						
–	–		*16	–	–	–	–	16	–						
–	–		*16	–	–	–	–	16	–						
–	–		16	–	–	–	–	16	–						
–	–		*16	–	–	–	–	16	–						
–	–		*16	–	–	–	–	16	–						
–	–		*16	–	–	–	–	16	–	Chatham	†1	Clerk in Dockyard	36 *s.*	2 *s.*	44 *s.*
–	–		*20	–	–	–	–	20	–		†1	Ditto ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
–	–		21	13	–	–	–	34	–		1	Ditto	22 *s.*	1 *s.*	27 *s.*
–	19		–	–	–	–	–	–	481		3	Ditto	16 *s.*	1 *s.*	20 *s.*
–	–		21	1*d.* and 2*d.*	–	–	–	21	–			(One of these is a female.)			
–	–		16	–	–	–	–	16	–		3	Messengers at 5 *s.* a week each.			
–	–		20	–	–	–	–	20	–			† For Admiralty work.			
–	–		13	1*d.* and 3*d.*	–	–	–	13	–						
–	12		–	13	26	–	9	–	158	Chelmsford	2	Clerks	16 *s.*	1 *s.*	20 *s.*
–	–		8	2 *d.*	–	–	–	8	–		1	Messenger	5 *s.* a week.		
–	–		8	2 *d.*	–	–	–	8	–			Allowance to Postmaster 10 *s.* a week for assistance.			
–	–		8	2 *d.*	–	–	–	8	–						
–	–		8	2 *d.*	–	–	–	8	–						
–	–		8	2 *d.*	–	–	–	8	–						
–	–		8	2 *d.*	–	–	–	8	–						
–	–		*8	2 *d.*	–	–	–	8	–						
–	–		*8	2 *d.*	–	–	–	8	–						
–	–		*8	2 *d.*	–	–	–	8	–						
–	–		8	2 *d.*	–	–	–	8	–						
–	–		8	2 *d.*	–	–	–	8	–						
–	25		–	–	–	13	15	–	495	Cheltenham	‡2	Clerks	28 *s.*	1 *s.* 6 *d.*	35 *s.*
–	–		–	1*d.* and 2*d.*	–	–	–	–	–		‡2	Ditto	14 *s.*	1 *s.*	21 *s.*
–	–		5	–	–	–	–	5	–		§2	Learners	5 *s.* a week.		
–	–		8	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	8	–		9	Messengers at 1 *d.* a message.			
–	–		13	5	–	–	–	18	–			Medical Officer, at 8 *s.* 6 *d.* per man.			
–	–		13	–	–	–	–	13	–			‡ These are females.			
–	–		21	8	–	–	–	29	–			§ One of these is a female.			
–	–		34	13	–	–	–	47	–						
–	45		–	–	–	14	92	–	1,591	Chester	1	Clerk	130 *l.*	8 *l.*	170 *l.*
–	–		16	1 *d.*	–	–	–	16	–		2	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
–	–		16	–	–	–	–	16	–		9	Ditto	22 *s.*	1 *s.*	27 *s.*
–	–		*16	–	–	–	–	16	–		9	Ditto	14 *s.*	1 *s.*	21 *s.*
–	–		*21	–	–	–	–	21	–		1	Ditto	12 *s.*	6 *d.*	15 *s.*
–	–		*16	–	–	–	–	16	–		1	Learner	5 *s.* a week, fixed wages.		
–	–		*16	–	–	–	–	16	–		8	Messengers	5 *s.* each.		
												Medical Officer at 8 *s.* 6 *d.* per man.		

* Amounts marked thus (*) include payment for delivery in the Town or Village.

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Chesterfield	157	98	177	432	1	5	–	–	–	–	–	–	6	7 to 9	8 to 10	3	16 6	3	52
Ashover	8	–	2	10	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Baslow	12	–	18	30	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Bolsover	3	–	3	6	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Brimington	5	–	5	10	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Clay Cross	18	3	22	43	–	1	–	–	–	–	1	–	2	8 – 8	8 – 10	–	–	–	–
Eckington	9	–	23	32	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
New Brampton	4	–	5	9	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
New Whittington	3	–	4	7	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Staveley	7	–	17	24	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Whittington Moor	11	–	21	32	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Whitwell	4	–	5	9	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Chester-le-Street	25	–	35	60	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Birtley	13	–	10	23	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Chichester	153	13	161	327	1	1	–	–	–	–	1	–	3	7½ – 9½	7½ – 10	–	–	–	–
Sidlesham	2	–	9	11	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Chigwell Road	6	–	17	23	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Chigwell	6	–	10	16	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Chippenham	71	153	68	292	1	4	–	–	–	–	1	–	6	7 – 10	7 – 10	2	82	–	–
Badminton	8	–	8	16	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Box	8	–	10	18	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Corsham	17	–	30	47	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Lacock	5	–	5	10	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Marshfield	5	–	7	12	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Yatton Keynell	4	–	1	5	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Sutton Benger	1	–	6	7	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Chipping Norton	46	–	36	82	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Hook Norton	8	–	6	14	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Chipping Sodbury	17	18	27	62	–	1	–	–	–	–	1	–	2	7 – 8	7 – 10	–	–	–	–
Chislehurst	35	–	39	74	–	1	–	–	–	–	–	–	1	7½ – 9	7½ – 10	–	–	–	–
Foot's Cray	12	–	19	31	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
St. Mary's Cray	15	–	14	29	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Chorley	68	–	88	156	–	1	–	–	–	1	–	–	2	7 – 9	8 – 10	–	–	–	–
Adlington	10	–	13	23	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Blackrod	5	–	9	14	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Christchurch	38	–	40	78	–	1	–	–	–	–	–	–	1	7 – 9	7 – 10	–	–	–	–
Chulmleigh	7	–	8	15	–	2	–	–	–	–	–	–	2	8 – 8	8 – 10	–	–	–	–
Winkleigh	4	–	7	11	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Cirencester	65	–	82	147	1	–	–	–	–	–	–	–	1	7 – 9	7 – 10	–	–	–	–
Clevedon	38	–	72	110	1	–	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	1	13
Portishead	34	–	46	80	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Clitheroe	53	56	75	184	–	2	–	–	–	1	–	–	3	7 – 9	8 – 10	2	64	2	26
Low Moor	8	–	12	20	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Cobham	31	–	34	65	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Cockermouth	65	–	56	121	2	–	–	–	1	–	–	–	3	7 – 8	A.M. P.M. 12¾ – 1¾	–	–	–	–

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *England* and *Wales*, for the Year ending 31st March 1875—*continued.*

Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
									Town.	Force.		Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.						
–	15		–	–	–	20	–	253	Chesterfield - -	2	Clerks - -	22 *s.*	1 *s.*	27 *s.*
–	–		16	1 *d.*	–	–	–	16	–					
–	–		16	1 *d.*	–	–	–	16	–	1	Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	–		16	1 *d.*	–	–	–	16	–					
–	–		16	1 *d.*	–	–	–	16	–	1	Messenger, at 5 *s.*			
–	–		16	1 *d.*	–	–	–	16	–					
–	–		16	1 *d.*	–	–	–	16	–	2	Messengers, at 7 *s.* each.			
–	–		16	1 *d.*	–	–	–	16	–					
–	–		16	1 *d.*	–	–	–	16	–					
–	–		16	1 *d.*	–	–	–	16	–					
–	–		16	1 *d.*	–	–	–	16	–					
–	–		20	–	–	–	–	20	–					
–	–		16	–	–	–	–	16	–					
–	–		63	13	–	–	–	76	–					
–	–		8	1*d.* and 2*d.*	–	–	–	8	–					
–	–		20	13	–	–	–	33	–					
–	–		8	1*d.* and 2*d.*	–	–	–	8	–					
–	10		–	16	–	–	18	–	126	Chippenham - -	2	Clerks - -	14 *s.*	1 *s.*	21 *s.*
–	–		8	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	8	–					
–	–		16	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	16	–					
–	–		16	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	16	–					
–	–		16	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	16	–					
–	–		8	2*d.* and 3*d.*	–	–	–	8	–					
–	–		8	–	–	–	–	8	–					
–	–		8	2*d.* and 3*d.*	–	–	–	8	–					
–	–		27	1 *d.*	–	–	–	27	–					
–	–		16	1 *d.*	–	–	–	16	–					
–	–		21	13	–	–	–	34	–					
–	–		37	13	–	–	5	55	–					
–	–		16	1*d.* and 2*d.*	–	–	–	16	–					
–	–		*21	–	–	–	–	21	–					
–	–		23	13	–	–	6	42	–					
–	–		16	1*d.* and 2*d.*	–	–	–	16	–					
–	–		*16	–	–	–	–	16	–					
–	–		37	13	–	–	–	50	–					
–	–		20	2 *d.*	–	–	–	20	–					
–	–		16	–	–	–	–	16	–					
–	–		39	13	–	–	5	57	–					
–	37		–	5	–	–	–	–	55					
–	–		16	2 *d.*	–	–	–	16	–					
–	10		–	–	–	–	10	–	110	Clitheroe - - -	2	Clerks - -	12 *s.*	6 *d.*	15 *s.*
–	–		16	1*d.* and 2*d.*	–	–	–	16	–					
										2	Messengers, at 5 *s.* each fixed wages.			
–	–		26	2 *d.*	–	–	–	26	–					
–	–		20	10	–	–	–	30	–					

1 *d.* a Message with minimum of

* Amounts marked thus (*) include payment for delivery in the Town or Village.

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Colchester	237	1,024	283	1,544	3	3	–	–	–	–	4	–	10	7 to 10	8 to 10 P.M. P.M. 7 – 9	10	497	5	70
Boxford	5	–	5	10	–	–	–	–	–	–	1	–	1	8 – 8	A.M. A.M. 8 – 10	–	–	–	–
Brightlingsea	13	–	47	60	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Bures	2	–	5	7	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Dedham	11	–	19	30	–	–	–	–	–	–	1	–	1	7 – 8	7 – 10	–	–	–	–
Lexden	1	–	1	2	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Nayland	14	–	12	26	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
St. Osyth	2	–	6	8	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
The Hythe	19	–	16	35	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Walton-on-the-Naze	47	–	45	92	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Weeley	7	–	9	16	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Wivenhoe	13	–	29	42	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Coleford	43	74	36	153	–	1	–	–	–	–	1	–	2	7 – 9	7 – 10	–	–	–	–
Colne	72	–	68	140	–	1	–	–	–	1	–	–	2	7 – 8	8 – 10	–	–	–	–
Congleton	55	164	60	279	–	2	–	–	–	–	–	–	2	7 – 10	7½ – 10	2	78	1	13
Conway	50	–	53	103	–	1	–	–	1	–	–	–	2	8 – 8	7½ – 10	1	41	1	13
Bettwsycoed	58	–	44	102	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Colwyn	36	–	41	77	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Llandudno	282	500	275	1,057	1	4	–	–	–	–	–	1	6	7½ – 9½	7½ – 10	–	–	–	–
Llanrwst	32	–	25	57	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Penmaenmaur	58	–	61	119	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Corwen	28	–	29	57	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Bala	32	–	29	61	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Coventry	290	67	396	753	3	3	–	–	–	–	–	–	6	7 – 12	7 – 10	9	455	5	81
Meriden	11	–	17	28	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Cowbridge	29	6	22	57	–	1	–	–	–	–	1	–	2	8 – 8	8 – 10	–	–	–	–
Llantwit Major	4	–	2	6	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Cowes	232	1	187	420	1	2	–	–	–	–	–	–	3	7 – 8	7½ – 10 P.M. P.M. 5 – 6 (b)	–	–	2	19
East Cowes	19	–	27	46	–	1	–	–	–	–	–	–	1	8 – 8	A.M. A.M. 8 – 10	–	–	–	–
Crawley	25	81	34	140	–	3	–	–	–	–	–	–	3	7 – 9	8 – 10	–	–	–	–
Handcross	11	–	17	28	–	1	–	–	–	–	–	–	1	7 – 8	7 – 8 P.M. P.M. 8 – 10	–	–	–	–
Horley	10	–	–	10	–	–	–	–	–	–	1	–	1	7 – 8	A.M. A.M. 8 – 10	–	–	–	–
Turner's Hill	6	–	5	11	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Crediton	23	–	26	49	–	5	–	–	–	–	–	–	5	8 – 8	8 – 8.10	–	–	–	–
Bow	4	–	6	10	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Hatherleigh	11	–	14	25	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Morchard Bishop	6	–	27	33	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
North Tawton	36	–	33	69	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Witheridge	7	–	18	25	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Crewe	34	–	69	103	–	2	–	–	–	–	–	–	2	7½ – 9	8 – 10	1	42	2	26
Crewkerne	42	97	31	170	–	4	–	–	–	–	1	–	5	8 – 8	8 – 10	–	–	–	–
Hinton St. George	1	–	8	9	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Crickhowell	19	–	12	31	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Cricklade	9	8	10	27	–	1	–	–	–	–	1	–	2	7 – 8	7 – 10	–	–	–	–
Croydon	162	160	325	647	2	–	–	–	–	–	3	–	5	7 – 10	8 – 10	4	216	8	112
Caterham	8	–	9	17	–	–	–	–	–	–	1	–	1	7 – 8	8 – 10	–	–	–	–
Caterham Valley	5	–	11	16	–	–	–	–	–	–	1	–	1	7 – 8	7 – 9	–	–	–	–
Lower Addiscombe Road	36	–	44	80	–	–	–	–	–	–	1	–	1	8 – 8	– –	–	–	–	–
New Thornton Heath	22	–	29	51	–	–	–	–	–	–	1	–	1	8 – 8	– –	–	–	–	–
Cullompton	17	24	29	70	–	1	–	–	–	–	1	–	2	8 – 8	7 – 10	–	–	–	–
Thorverton	9	–	5	14	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Uffculme	10	–	9	19	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *England* and *Wales*, for the Year ending 31st March 1875—*continued*.

Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.					
									Town.	Force.		Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.						
20	24	–	–	–	–	20	–	631	Colchester - -	1	Clerk - -	36 *s.*	2 *s.*	44 *s.*
										1	Ditto - -	22 *s.*	1 *s.*	27 *s.*
–	–	8	2 *d.*	–	–	–	8	–		7	Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	–	8	2 *d.*	–	–	–	8	–						
–	–	8	2 *d.*	–	–	–	8	–		1	Ditto at fixed wages of 10 *s.*			
–	–	16	2 *d.*	–	–	–	16	–						
–	–	8	2 *d.*	–	–	–	8	–		4	Messengers, at 5 *s.* each.			
–	–	8	2 *d.*	–	–	–	8	–						
–	–	8	2 *d.*	–	–	–	8	–		1	Messenger, at 7 *s.*			
–	–	8	2 *d.*	–	–	–	8	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	–	21	13	–	–	–	34	–						
–	–	29	26	–	–	–	55	–						
–	10	–	–	23	–	–	–	124	Congleton - -	2	Clerks - -	14 *s.*	1 *s.*	21 *s.*
											Allowance to Postmaster for assistance, 9 *s.*			
–	12	–	–	18	–	–	–	84		1	Messenger, at 5 *s.*			
–	–	*16	9	–	–	–	25	–	Conway - - -	1	Clerk - -	14 *s.*	1 *s.*	21 *s.*
–	–	*16	–	–	–	–	16	–			Allowance to Postmaster for assistance.			
–	–	–	26	–	–	–	26	–		1	Messenger, at 5 *s.*			
–	–	*16	–	–	–	–	16	–						
–	–	*16	1 *d.*	–	–	–	16	–						
–	–	26	13	–	–	–	39	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	25	–	–	–	–	–	–	561	Coventry - - -	1	Clerk - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
–	–	16	1 *d.*	–	–	–	16	–		2	Ditto - -	22 *s.*	1 *s.*	27 *s.*
–	–	26	13	–	–	–	39	–						
–	–	8	2*d.* and 3*d.*	–	–	–	8	–		3	Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	–	94	–	–	–	–	–	113		2	Ditto - -	12 *s.*	6 *d.*	15 *s.*
		1 *d.* a Message, with minimum of								1	Learner, at 5 *s.*			
–	–	16	2 *d.*	–	–	–	16	–		1	Messenger, at 10 *s.*			
–	–	42	13	–	–	7	62	–		3	Messengers, at 5 *s.* each.			
–	–	16	1*d.* and 2*d.*	–	–	–	16	–		1	Messenger, at 6 *s.*			
–	–	8	1*d.* and 2*d.*	–	–	–	8	–						
–	–	8	1*d.* and 2*d.*	–	–	–	8	–						
–	–	20	13	–	–	–	33	–						
–	–	*16	–	–	–	–	16	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	–	*16	1 *d.*	–	–	–	16	–						
–	10	–	–	20	–	–	–	98	Crewe - - -	†1	Clerk - -	14 *s.*	1 *s.*	21 *s.*
–	–	57	13	–	–	2	72	–		2	Messengers, at 5 *s.*			
–	–	16	–	–	–	–	16	–			† This clerk placed on a special scale, 18 *s.* by 1 *s.* to 30 *s.*			
–	–	26	13	–	–	–	39	–						
–	–	21	13	–	–	–	34	–						
35	22	–	–	–	5	20	–	410	Croydon - - -	1	Clerk - -	22 *s.*	1 *s.*	27 *s.*
–	–	8	2 *d.*	–	–	–	8	–		2	Ditto - -	16 *s.*	1 *s.*	20 *s.*
–	–	8	2 *d.*	–	–	–	8	–		1	Ditto, at fixed wages of 10 *s.*			
–	–	8	–	–	–	–	8	–		7	Messengers, at 5 *s.* each.			
–	–	8	–	–	–	–	8	–		1	Messenger, at 8 *s.*			
–	–	26	13	–	–	–	39	–			Medical officer, at 8 *s.* 6 *d.* per man.			
–	–	*16	–	–	–	–	16	–						
–	–	*16	–	–	–	–	16	–						

(*b*) From 1st May to 31st October.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other Kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Darlington	389	642	540	1,571	2	1	–	–	5	4	1	–	13	6 to 3½	7 to 11 P.M. P.M. 7½ – 12	8	535	9	147
Albert Road	23	–	–	23	–	–	–	–	–	–	1	–	1	8 – 8	– –	–	–	–	–
Barnard Castle	58	–	62	120	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Bishop Auckland	154	319	231	704	–	2	–	–	4	–	3	–	9	7 – 8	8 – 10	3	109	2	26
Coundon	2	–	3	5	–	–	–	–	–	–	1	–	1	7 – 8	– –	–	–	–	–
Croft	15	–	16	31	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Crook	24	–	41	65	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Gainford	3	–	9	12	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
St. John's Chapel	7	–	6	13	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Shildon	9	–	28	37	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Staindrop	9	–	10	19	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Stanhope	35	–	19	54	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Tow Law	21	–	23	44	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
West Auckland	9	–	10	19	–	–	–	–	–	–	1	–	1	7 – 8	8 – 10	–	–	–	–
Witton Park	35	–	43	78	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Wolsingham	26	–	14	40	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Dartford	54	55	65	174	–	2	–	–	–	–	–	–	2	7 – 9	7 – 10	–	–	–	–
Farningham	14	–	10	24	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Greenhithe	36	–	41	77	–	1	–	–	–	–	–	–	1	7 – 9	7 – 10	–	–	–	–
Dartmouth	131	–	93	224	2	–	–	–	–	–	–	–	2	8 – 8	8 – 10	1	70	1	16
Darwen	49	–	83	132	–	–	–	–	–	1	–	–	1	7 – 9	8 – 10	–	–	–	–
Daventry	27	–	31	58	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Dawlish	87	19	88	194	1	–	–	–	–	–	1	–	2	8 – 8	8 – 10	–	–	–	–
Deal	212	71	126	409	2	2	–	–	–	–	–	1	5	7 – 9	7 – 10 P.M. P.M. 5 – 6	2	150	1	18
Walmer	2	–	20	22	–	1	–	–	–	–	–	–	1	8 – 8	A.M. A.M. 8 – 10	–	–	–	–
Walmer Road	31	–	25	56	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Derby	502	2,251	722	3,475	11	7	–	–	–	–	2	1 d. n.	21	– Open always –		15	997	9	120
Alvaston	4	–	5	9	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Castle Donnington	4	–	11	15	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Codnor	5	–	2	7	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Crick	3	–	6	9	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Draycott	6	–	6	12	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Duffield	10	–	18	28	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Etwall	4	–	5	9	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Heanor	11	–	13	24	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Kegworth	9	–	8	17	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Kilburn	13	–	10	23	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Melbourne	15	–	15	30	1	–	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Midland-road	86	–	–	86	–	1	–	–	–	–	–	–	1	8 – 8	closed	–	–	–	–
Ockbrook	5	–	4	9	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Ripley	20	–	24	44	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Shardlow	11	–	5	16	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Smalley	5	–	3	8	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Spondon	8	–	16	24	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Sudbury	25	–	11	36	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Dereham	64	110	88	262	–	2	–	–	–	–	1	–	3	7 – 8	7 – 10	–	–	–	–
Blarkeney	11	–	9	20	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Clay	16	–	9	25	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Elmham	10	–	9	19	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Foulsham	6	–	2	8	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Halt	11	–	18	29	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Mattishall	2	–	2	4	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Devizes	80	34	72	186	–	2	–	–	–	–	1	–	3	8 – 9	8 – 10	–	–	–	–
Market Lavington	12	–	19	31	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *England* and *Wales*, for the Year ending 31st March 1875—*continued*.

Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department	SCALES OF PAY.				
									Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.					
–	33	–	–	–	–	36	–	751	Darlington - -	1 Superintendent -	100 *l.*	5 *l.*	130 *l.*
										†1 Clerk - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
										2 Ditto - -	22 *s.*	1 *s.*	27 *s.*
										4 Ditto - -	14 *s.*	1 *s.*	21 *s.*
										9 Ditto, on dockets at ¾ *d.* a message.			
		13	1*d.* and 2*d.*	–	–	–	13	–					
		16	2 *d.*	–	–	–	16	–					
	15	–	1*d.* and 2*d.*	–	–	–	–	150					
		8	1*d.* and 2*d.*	–	–	–	8	–	S. O., Bishop Auckland.	2 Clerks - -	14 *s.*	1 *s.*	21 *s.*
		*16	–	–	–	–	16	–		1 Ditto at 10 *s.*	–	–	–
		*16	–	–	–	–	16	–		2 Messengers, at 5 *s.* each.			
		*16	–	–	–	–	16	–					
		*16	–	–	–	–	16	–		† One additional, to be replaced on a vacancy by a Clerk on lower scale.			
		8	1*d.* and 2*d.*	–	–	–	8	–					
		*16	–	–	–	–	16	–					
		*16	–	–	–	–	16	–					
		*16	–	–	–	–	16	–					
		8	1*d.* and 2*d.*	–	–	–	8	–					
		*16	1*d.* and 2*d.*	–	–	–	16	–					
		*16	–	–	–	–	16	–					
		57	13	–	–	5	75	–					
		16	2 *d.*	–	–	–	16	–					
		21	2 *d.*	–	–	–	21	–					
	10	–	–	8	–	–	–	104	Dartmouth - - -	1 Clerk - -	22 *s.*	1 *s.*	27 *s.*
										(Clerkship to be abolished on a vacancy.)			
		33	29	–	–	–	62	–		Allowance to Postmaster, 3 *s.* a week.			
		34	1 *d.*	–	–	–	34	–		1 Messenger, at 5 *s.* a week.			
										Allowance to Postmaster, 2 *s.* a week.			
		37	16	–	–	–	53	–					
	20	–	–	–	–	–	–	188	Deal - - - -	2 Clerks - -	16 *s.*	1 *s.*	20 *s.*
										(One Clerk receives 13 *s.* 6 *d.* a week above maximum.)			
										1 Messenger, at 5 *s.*			
		16	2 *d.*	–	–	–	16	–		Allowance to Postmaster, 2 *s.*			
		21	2 *d.*	–	–	–	21	–					
	40	–	–	–	14	115	–	1,286	Derby - - - -	1 Superintendent -	130 *l.*	8 *l.*	170 *l.*
										†1 Clerk - -	100 *l.*	5 *l.*	130 *l.*
		16	1 *d.*	–	–	–	16	–		3 Ditto - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
		16	1 *d.*	–	–	–	16	–					
		16	1 *d.*	–	–	–	16	–		4 Ditto - -	22 *s.*	1 *s.*	27 *s.*
		16	1*d.* and 2*d.*	–	–	–	16	–					
		16	1*d.* and 2*d.*	–	–	–	16	–					
		16	1*d.* and 2*d.*	–	–	–	16	–		6 Ditto - -	14 *s.*	1 *s.*	21 *s.*
		16	1 *d.*	–	–	–	16	–		(Two of these are Females.)			
		16	1 *d.*	–	–	–	16	–					
		16	1 *d.*	–	–	–	16	–		1 Messenger, at 6 *s.*			
		16	1 *d.*	–	–	–	16	–					
		16	1 *d.*	–	–	–	16	–		8 Ditto, at 5 *s.* each.			
		–	–	–	–	10	10	–		Medical Officer at 8 *s.* 6 *d.* per man.			
		16	1 *d.*	–	–	–	16	–					
		16	1 *d.*	–	–	–	16	–		† This Clerk is engaged on special duties, and when absent from head-quarters receives a subsistence allowance of 10 *s.* a day for the first week, and 7 *s.* a day afterwards.			
		16	1 *d.*	–	–	–	16	–					
		16	1 *d.*	–	–	–	16	–					
		16	1 *d.*	–	–	–	16	–					
		16	1 *d.*	–	–	–	16	–					
		39	13	–	–	–	52	–					
		16	–	–	–	–	16	–					
		16	–	–	–	–	16	–					
		8	–	–	–	–	8	–					
		8	–	–	–	–	8	–					
		16	–	–	–	–	16	–					
		8	–	–	–	–	8	–					
		–	13	–	–	–	13	–					
		8	1*d.*, 2*d.*, and 3*d.*	–	–	–	8	–					

1 *d.* a Message, with minimum of

* Amounts marked thus (*) include payment for delivery in the Town or Village.

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other Kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Devonport	194	–	238	432	–	1	–	–	–	–	–	1	2	7½ to 9	7½ to 10 A.M. P.M. 5 – 6	9	525	6	78
Admiralty Offices:															A.M. A.M.				
Dockyard	–	–	–	–	–	–	–	–	–	–	–	–	–		–	–	–	–	–
Mount Wise	–	–	–	–	–	–	–	–	–	–	–	–	–		–	–	–	–	–
Keyham	–	–	–	–	–	–	–	–	–	–	–	–	–		–	–	–	–	–
St. Germans'	9	–	8	17	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Torpoint	7	–	12	19	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Dewsbury	182	113	279	574	2	3	–	–	–	–	–	–	5	7 – 8½	8 – 10	4	172	4	52
Batley-Carr	13	–	22	35	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Earls Heaton	9	–	9	18	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Diss	40	19	46	105	–	1	–	–	–	–	1	–	2	7 – 9	7 – 10	–	–	–	–
Doncaster	6,455	403	1,941	8,799	6	5	–	–	–	–	1	–	12	7 – 9	7 – 10	5	321	4	53
Race Course	2,931	–	1,825	4,756	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Askern	25	–	5	30	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Burringham	4	–	1	5	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Crowle	15	–	14	29	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Hatfield	6	–	3	9	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Thorne	15	–	15	30	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Dorchester	90	181	92	363	2	1	–	–	–	–	3	–	6	7 – 9½	7 – 10	1	70	2	26
Abbotsbury	13	–	13	26	–	–	–	–	–	–	1	–	1	8 – 7	8 – 10	–	–	–	–
Cerne	6	–	10	16	–	–	–	–	–	–	1	–	1	8 – 7	8 – 10	–	–	–	–
Maiden Newton	6	–	9	15	–	1	–	–	–	–	–	–	1	8 – 7	8 – 10	–	–	–	–
Piddletown	3	–	4	7	–	–	–	–	–	–	1	–	1	8 – 7	8 – 10	–	–	–	–
Upway	7	–	8	15	–	–	–	–	–	–	1	–	1	8 – 7	8 – 10	–	–	–	–
Dorking	62	15	82	159	–	1	–	–	–	–	1	–	2	7 – 9	7 – 10	–	–	–	–
Mickleham	7	–	15	22	–	–	–	–	–	–	1	–	1	7 – 8	7 – 10	–	–	–	–
Dover	422	698	294	1,414	4	6	–	–	–	–	1	–	11	7 – 10	7 – 10	11	659	7	94
Branch Office:																			
Dover Pier	172	24	199	395	1	2	–	–	–	–	1	–	4	– Open always –		–	–	–	–
Charlton	18	–	34	52	–	–	–	–	–	–	1	–	1	8 – 8	–	–	–	–	–
Dowlais	56	–	52	108	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Downham	31	–	31	62	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Driffield	57	–	65	122	1	–	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Droitwich	30	–	44	74	–	1	–	–	–	–	–	–	1	8 – 9	8 – 10	–	–	–	–
Dudley	196	251	207	654	2	5	–	–	–	–	–	–	7	7 – 10	7 – 10	3	130	4	52
Kingswinford	4	–	7	11	–	1	–	–	–	–	–		1	8 – 8	8 – 10	–	–	–	–
Lower Gornal	3	–	9	12	–	1	–	–	–	–	–		1	8 – 8	8 – 10	–	–	–	–
Netherton	47	–	43	90	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Pensnett	10	–	24	34	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Rowley Regis	3	–	15	18	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Sedgley	5	–	8	13	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Dunstable	11	25	19	55	–	2	–	–	–	–	–	–	2	7 – 9	7 – 10	–	–	–	–
Markyate-street	6	–	12	18	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Toddington	4	–	9	13	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Durham	181	3	216	400	–	1	–	–	2	–	–	–	3	7 – 10	7 – 10	3	171	4	52
Birtley	13	–	9	22	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Blackhill	11	–	8	19	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Byer's Green	3	–	3	6	–	1	–	–	–	–	–	–	1	8 – 8	8 – 9	–	–	–	–
Consett	41	–	59	100	–	3	–	–	–	–	–	–	3	8 – 8	8 – 10	–	–	–	–
Leadgate	8	–	10	18	–	1	–	–	–	–	–	–	1	8 – 10	8 – 10	–	–	–	–
Sherburn	8	–	12	20	–	–	–	–	–	–	1	–	1	7 – 8	8 – 10	–	–	–	–
Shotley Bridge	21	–	20	41	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Willington	18	–	56	74	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Dursley	24	25	22	71	–	2	–	–	–	–	–	–	2	8 – 8	8 – 10	–	–	–	–
Cam	6	–	5	11	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Uley	4	–	4	8	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Easingwold	12	–	10	22	–	–	–	–	–	1	–	–	1	7 – 8	7 – 10	–	–	–	–

(a) Where only one rate is shown in this Column, it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *England* and *Wales*, for the Year ending 31st March 1875—*continued*.

Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY. Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.					
45	20	–	–	–	6	12	–	686	Devonport - -	†1 Clerk - -	36 *s.*	2 *s.*	44 *s.*
		–	–	–	–	–	–	–		†2 Clerks - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
		–	–	–	–	–	–	–		‡5 Ditto - -	14 *s.*	1 *s.*	21 *s.*
		–	–	–	–	–	–	–		†1 Ditto, at 10 *s.* fixed wages.			
		–	–	–	–	–	–	–		6 Messengers, at 5 *s.* each.			
		16	2 *d.*	–	–	–	16	–		†For Admiralty Work.			
		16	2 *d.*	–	–	–	16	–		‡One for Admiralty Work.			
										Medical Officer, at 8 *s.* 6 *d.* per man.			
	18	–	–	–	–	–	–	242	Dewsbury - -	1 Clerk - -	22 *s.*	1 *s.*	27 *s.*
		16	4	–	–	–	20	–		2 Ditto - -	14 *s.*	1 *s.*	21 *s.*
		16	4	–	–	–	20	–		1 Ditto, at 10 *s.*			
		37	13	–	–	–	50	–		4 Messengers, at 5 *s.* each.			
	24	–	–	–	–	22	–	420	Doncaster - -	1 Clerk - -	36 *s.*	2 *s.*	44 *s.*
		–	–	–	–	–	–	–		2 Ditto - -	22 *s.*	1 *s.*	27 *s.*
		16	1 *d.*	–	–	–	16	–		2 Ditto - -	14 *s.*	1 *s.*	21 *s.*
		16	1 *d.*	–	–	–	16	–		1 Messenger, at 7 *s.*			
		16	1 *d.*	–	–	–	16	–		1 Ditto, at 6 *s.*			
		16	1 *d.*	–	–	–	16	–		1 Ditto, at 5 *s.*			
		16	1 *d.*	–	–	–	16	–		1 Ditto, at 1 *s.*			
	15	–	–	39	–	10	–	160	Dorchester - -	1 Clerk - -	22 *s.*	1 *s.*	27 *s.*
		8	2 *d.*	–	–	–	8	–		2 Messenger, at 5 *s.*			
		8	2 *d.*	–	–	–	8	–					
		8	2 *d.*	–	–	–	8	–					
		8	2 *d.*	–	–	–	8	–					
		8	2 *d.*	–	–	–	8	–					
		62	13	–	–	10	85	–					
		8	1*d.* and 2*d.*	–	–	–	8	–					
	40	–	–	–	–	25	–	818	Dover - - -	§3 Clerks - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
										4 Ditto - -	22 *s.*	1 *s.*	27 *s.*
										4 Ditto - -	16 *s.*	1 *s.*	20 *s.*
		–	–	–	–	–	–	–		1 Messenger, at 6 *s.*			
		8	1 *d.*	–	–	–	8	–		6 Ditto, at 5 *s.* each.			
		26	13	–	–	–	39	–		§ (The Dover Office is required to furnish a Clerk for attendance on the Foreign Secretary when at Walmer Castle.)			
		20	2 *d.*	–	–	–	20	–					
		*47	–	–	–	–	47	–					
		25	–	–	–	–	25	–					
	20	–	–	–	–	5	–	207	Dudley - - -	1 Clerk - -	22 *s.*	1 *s.*	27 *s.*
		*16	–	–	–	–	16	–		2 Ditto - -	14 *s.*	1 *s.*	21 *s.*
		*16	–	–	–	–	16	–					
		16	1 *d.*	–	–	–	16	–		4 Messengers, at 5 *s.* each.			
		16	–	–	–	–	16	–					
		*16	–	–	–	–	16	–					
		*16	–	–	–	–	16	–					
		29	13	–	–	–	42	–					
		16	1 *d.*	–	–	–	16	–					
		16	1 *d.*	–	–	–	16	–					
	20	–	–	–	–	10	–	253	Durham - - -	1 Clerk - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
		–	–	–	–	–	–	–					
		*16	1*d.* and 2*d.*	–	–	–	16	–		2 Ditto - -	14 *s.*	1 *s.*	21 *s.*
		*16	–	–	–	–	16	–					
		16	13	–	–	–	29	–		4 Messengers, at 5 *s.* each.			
		16	–	–	–	–	16	–					
		8	1*d.* and 2*d.*	–	–	–	8	–					
		16	16	–	–	–	32	–					
		*16	1*d.* and 2*d.*	–	–	–	16	–					
		20	8	–	–	–	28	–					
		16	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	16	–					
		16	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	16	–					
		20	2 *d.*	–	–	–	20	–					

1 *d.* a Message, with minimum of

* Amounts marked thus (*) include payment for delivery in the Town or Village.

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.								Hours of Attendance.		Total Number and Cost of			
															Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other Kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Eastbourne	346	78	437	861	3	1	–	–	–	–	–	–	4	7 to 8	7 to 10 / P.M. P.M. 5 – 6	2	115	–	–
East Grinstead	42	27	37	106	–	1	–	–	–	–	1	–	2	7 – 9	A.M. A.M. 8 – 10	–	–	–	–
Forest Row	7	–	11	18	–	–	–	–	–	–	1	–	1	7 – 8	8 – 10	–	–	–	–
Eccleshall	14	–	19	33	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Edenbridge	11	–	13	24	–	1	–	–	–	–	–	–	1	8 – 9	8 – 10	–	–	–	–
Westerham	26	–	38	64	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Edgeware	15	–	15	30	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Eltham	32	–	51	83	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Ely	47	341	64	452	3	1	–	–	–	–	1	–	5	7 – 9	7 – 10	3	164	2	26
Haddenham	6	–	5	11	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Sutton	8	–	5	13	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Emsworth	26	–	47	73	–	1	–	–	–	–	–	–	1	7½ – 9	7½ – 10	–	–	–	–
Enfield	38	–	47	85	–	1	–	–	–	–	–	–	1	7 – 9	–	–	–	–	–
Enstone	1	–	6	7	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Charlbury	11	–	13	24	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Epping	24	–	29	53	–	–	–	–	–	–	1	–	1	7 – 9	8 – 10	–	–	–	–
Epsom	60	71	76	207	–	4	–	–	–	–	1	–	5	8 – 9½	8 – 10	–	–	–	–
Banstead	17	–	16	33	–	1	–	–	–	–	–	–	1	8 – 8	7 – 9	–	–	–	–
Ewell	24	–	20	44	–	–	–	–	–	–	1	–	1	7 – 8	7 – 10	–	–	–	–
Esher	22	–	31	53	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Evesham	79	43	119	241	–	3	–	–	–	–	–	–	3	7 – 8	7 – 10	–	–	–	–
Exeter	448	4,142	655	5,245	12	10	3	–	2	–	1	–	28	– Open always –		57	3,637	19	255
Broad Clyst	2	–	5	7	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Chagford	14	–	12	26	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Heavitree	6	–	–	6	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Lympstone	12	–	14	26	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Moreton Hampstead	21	–	17	38	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Ottery St. Mary	30	–	14	44	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
St. Thomas	32	–	–	32	1	–	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
South Molton	35	–	36	71	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
South-street	38	–	–	38	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Starcross	11	–	9	20	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Topsham	18	–	22	40	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Winkleigh	4	–	7	11	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Woodbury	–	–	2	2	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Exmouth	55	–	75	130	–	2	–	–	–	–	–	–	2	8 – 8	8 – 10	–	–	–	–
Budleigh Salterton	30	–	29	59	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Eye	11	–	11	22	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Fakenham	36	69	55	160	–	1	–	–	–	–	1	–	2	8 – 8	8 – 10	–	–	–	–
New Walsingham	9	–	6	15	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Falmouth	606	154	366	1,126	3	1	1	–	–	–	–	–	5	7½ – 10	9½ – 10½ / P.M. P.M. 1 – 2 and 5 – 6	9	481	6	78
Flushing	10	–	8	18	–	–	–	–	–	–	1	–	1	8 – 8	A.M. A.M. 8 – 10	–	–	–	–
Fareham	59	54	68	181	–	1	–	–	–	–	2	–	3	8 – 8	8 – 10	–	–	–	–
Titchfield	17	–	11	28	–	–	–	–	–	–	1	–	1	8 – 7	8 – 10	–	–	–	–
Wickham	9	–	9	18	–	–	–	–	–	–	1	–	1	8 – 7	8 – 10	–	–	–	–
Faringdon	40	78	31	144	1	–	–	–	–	–	2	–	3	7 – 9	7 – 10	–	–	–	–
Bampton	11	–	7	18	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Burford	17	1	15	33	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *England* and *Wales*, for the Year ending 31st March 1875—*continued*.

Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
									Town.	Force.		Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.						
–	15	–	13	–	–	10	–	153	Eastbourne - -	†2	Clerks - -	16 *s.*	1 *s.*	20 *s.*
									† One clerk receives 7*s.* 6*d.* per week above maximum.					
–	–	37	13	–	–	–	50	–						
–	–	8	1*d.* and 2*d.*	–	–	–	8	–						
–	–	*23	–	–	–	–	23	–						
–	–	29	2 *d.*	–	–	–	29	–						
–	–	20	1*d.* and 2*d.*	–	–	–	20	–						
–	–	20	1 *d.*	–	–	–	20	–						
–	–	26	–	–	–	–	26	–						
–	13	–	–	–	–	27	–	230	Ely - - - -	1	Clerk - -	22 *s.*	1 *s.*	27 *s.*
–	–	8	2 *d.*	–	–	–	8	–		2	Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	–	8	2 *d.*	–	–	–	8	–						
–	–	30	13	–	–	–	43	–		2	Messengers, at 5 *s.*			
–	–	37	18	–	–	–	55	–						
–	–	20	–	–	–	–	20	–						
–	–	16	1 *d.*	–	–	–	16	–						
–	–	16	10	–	–	–	26	–						
–	–	50	13	–	–	14	77	–						
–	–	16	1*d.* and 2*d.*	–	–	–	16	–						
–	–	8	1*d.* and 2*d.*	–	–	–	8	–						
–	–	27	13	–	–	–	40	–						
–	–	42	20	–	–	–	62	–						
65	50	–	–	–	34	113	–	4,154	Exeter - - -	1	Superintendent -	130 *l.*	8 *l.*	170 *l.*
–	–	8	2 *d.*	–	–	–	8	–		‡4	Assistant ditto -	100 *l.*	5 *l.*	130 *l.*
–	–	*16	–	–	–	–	16	–		10	Clerks - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
–	–	13	–	–	–	–	13	–		14	Ditto - -	22 *s.*	1 *s.*	27 *s.*
–	–	*16	–	–	–	–	16	–		22	Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	–	16	2 *d.*	–	–	–	16	–		6	Ditto, at 10 *s.* each.			
–	–	16	1*d.* and 2*d.*	–	–	–	16	–			(In reality there are 10 persons, but eight of them learners, who only do half duty and get half pay.)			
–	–	–	–	–	–	–	–	–						
–	–	13	–	–	–	–	13	–		1	Messenger, at 7 *s.*			
–	–	8	2 *d.*	–	–	–	8	–		1	Ditto - at 6 *s.*			
–	–	16	2 *d.*	–	–	–	16	–		17	Ditto - at 5 *s.* each.			
–	–	16	–	–	–	–	16	–						
–	–	*16	–	–	–	–	16	–			‡ One engaged on special duties, and receives, when absent from head-quarters, a subsistence allowance of 10 *s.* a day for first week, and 7 *s.* a day afterwards.			
–	–	37	13	–	–	–	50	–						
–	–	16	8	–	–	–	24	–						
–	–	20	2 *d.*	–	–	–	20	–						
–	–	20	13	–	–	–	33	–						
–	–	*16	–	–	–	–	16	–			Medical Officer, at 8 *s.* 6 *d.* a man.			
250	40	–	–	–	–	30	–	879	Falmouth - - -	1	Clerk - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
									(Present Officer on special scale) - -			130 *l.*	8 *l.*	170 *l.*
–	–	*16	–	–	–	–	16	–		5	Clerks - -	14 *s.*	1 *s.*	21 *s.*
–	–	37	13	–	–	6	56	–			One of these Clerks on special scale at 28 *s.* by 1 *s.* 6 *d.* to 35 *s.*			
–	–	8	2 *d.*	–	–	–	8	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	–	47	13	–	–	–	60	–		3	Ditto at 5 *s.* each.			
–	–	8	2*d.* and 3*d.*	–	–	–	8	–						
–	–	16	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	16	–		6	Messengers, at 5 *s.* each.			

(*a*) 1*d.* a Message, with minimum of

* Amounts marked thus (*) include payment for delivery in the Town or Village.

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No. 5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other Kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1876.	Number.	Cost for Year ending 31st March 1876.
														A.M. P.M.	A.M. A.M.		£.		£.
Farnborough Station -	18	205	15	238	–	5	–	–	–	–	–	–	5	7 – 9	8 – 10 / P.M. P.M. 5 – 6	2	120	1	13
Aldershot - - -	203	–	169	372	1	1	–	–	–	–	–	–	2	7 – 9	A.M. A.M. 8 – 10 / P.M. P.M. 5 – 6	2	100	–	–
Aldershot Camp - -	108	–	110	218	1	1	–	–	–	–	–	–	2	7 – 8½	A.M. A.M. 8 – 10 / P.M. P.M. 5 – 6	2	96	–	–
Bagshot - - -	18	–	27	45	–	1	–	–	–	–	–	–	1	8 – 7	A.M. A.M. 8 – 10	–	–	–	–
Chobham - -	4	–	8	12	–	–	–	–	–	–	1	–	1	8 – 7	8 – 10	–	–	–	–
Farnborough Road -	47	–	43	90	–	2	–	–	–	–	–	–	2	8 – 8	–	1	47	–	–
York Town - - -	66	–	68	134	–	2	–	–	–	–	–	–	2	8 – 7	8 – 10	–	–	–	–
Farnham - - - -	75	–	80	155	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Faversham - - -	46	87	78	211	–	3	–	–	–	–	2	–	5	7 – 9	9 – 10	–	–	–	–
Boughton - - -	10	–	11	21	–	–	–	–	–	–	1	–	1	7 – 8	7 – 10	–	–	–	–
Fence Houses - - -	33	26	29	88	–	1	–	–	–	–	1	–	2	8 – 8	8 – 10	–	–	–	–
Haswell - - -	4	–	1	5	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Hetton-le-Hole -	10	–	18	28	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Houghton-le-Spring -	16	–	29	45	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Shiney Row - - -	4	–	5	9	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Washington Station -	4	–	16	20	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Ferry Hill - - -	19	–	8	27	–	1	–	–	–	–	–	–	1	7 – 9	7 – 10	–	–	–	–
Castle Eden Station -	10	–	14	24	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Coxhoe - - -	9	–	16	25	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Mount Pleasant - -	8	–	5	13	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Sedgefield - - -	5	–	13	18	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Spennymoor - -	64	193	104	361	–	3	–	–	3	–	–	–	6	7 – 9	8 – 10	3	104	–	–
Thornley - - -	13	–	18	31	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Trimdon Grange - -	14	–	15	29	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
West Cornforth - -	2	–	5	7	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Wingate - - -	4	–	11	15	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Flint - - - - -	26	–	33	59	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Buckley - - -	27	–	40	67	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Connah's Quay - -	37	–	42	79	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Mold - - - -	55	–	74	129	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Ponty-odkin - -	17	–	19	36	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Ruthin - - -	35	–	27	62	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Folkestone - - -	248	410	458	1,116	1	5	–	–	–	–	–	–	6	7 – 10	7 – 10	6	302	1	13
Dymchurch - -	1	–	2	3	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Lydd - - - -	26	–	24	50	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
New Romney - -	16	–	15	31	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Sandgate - -	44	–	60	104	–	1	–	–	–	–	–	–	1	7 – 9	7 – 10	–	–	–	–
Sandgate-road - -	138	–	–	138	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Shorncliffe Camp -	23	–	23	46	–	1	–	–	–	–	–	–	1	7 – 9	7 – 10	1	34	1	13
Folkingham - - -	5	–	9	14	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Billingborough - -	18	–	12	30	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Frome - - - - -	62	160	98	320	2	1	–	–	–	–	–	–	3	8 – 8	8 – 10	–	–	–	–
Gainsborough - - -	93	48	95	236	2	1	–	–	–	–	–	–	3	7 – 8	7 – 10	2	70	1	13
Gateshead - - - -	133	47	–	180	–	1	–	–	1	–	1	–	3	7 – 10	8 – 10	–	–	–	–
Gloucester - - - -	279	–	–	279	1	–	–	–	–	–	–	–	1	7 – 10	–	29	1,353	10	180
Branch Office: The Docks - - -	522	2,439	935	3,896	13	7	–	–	2	–	–	–	22	7 – 10	7 to 10 / P.M. P.M. 5 – 6	–	–	–	–
Falfield - - -	–	–	4	4	–	–	–	–	–	–	1	–	1	8 – 8	A.M. A.M. 8 – 10	–	–	–	–
Newent - - -	5	–	12	17	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Thornbury - - -	12	–	18	30	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *England* and *Wales*, for the Year ending 31st March 1875—*continued*.

Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.					
									Town.		Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.						
–	15	–	–	–	–	–	–	148	Farnborough Station	1	Clerk - -	22 *s.*	1 *s.*	27 *s.*
										1	Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	10	–	26	–	–	3	–	148		1	Messenger, at 5 *s.*			
									Aldershot, S. O. -	1	Clerk - -	22 *s.*	1 *s.*	27 *s.*
–	10	–	26	–	–	–	–	132		1	Ditto - -	14 *s.*	1 *s.*	21 *s.*
									† Aldershot Camp, S. O.	2	Clerks - -	16 *s.*	1 *s.*	20 *s.*
–	–	16	2 *d.*	–	–	–	16	–	† Farnborough Road, S. O.	1	Clerk - -	16 *s.*	1 *s.*	20 *s.*
–	–	8	2 *d.*	–	–	–	8	–			† Three clerks and three messengers employed between these two offices.			
–	–	–	13	–	–	–	–	65						
–	–	16	2 *d.*	–	–	–	16	–						
–	–	34	13	–	–	10	57	–						
–	–	44	13	–	–	–	57	–						
–	–	8	1*d.* and 2*d.*	–	–	–	8	–						
–	–	20	2 *d.*	–	–	–	20	–						
–	–	*16	–	–	–	–	16	–						
–	–	*16	–	–	–	–	16	–						
–	–	*16	–	–	–	–	16	–						
–	–	*16	–	–	–	–	16	–						
–	–	16	1*d.* and 2*d.*	–	–	–	16	–						
–	–	20	–	–	–	–	20	–	Ferry Hill:					
–	–	*16	–	–	–	–	16	–	Spennymoor, S. O.	1	Clerk - -	16 *s.*	1 *s.*	20 *s.*
–	–	*16	–	–	–	–	16	–		2	Ditto - -	12 *s.*	6 *d.*	15 *s.*
–	–	*16	–	–	–	–	16	–						
–	–	*16	1*d.* and 2*d.*	–	–	–	16	–						
–	–	12	1*d.* and 2*d.*	–	–	10	–	126						
–	–	*16	–	–	–	–	16	–						
–	–	*16	–	–	–	–	16	–						
–	–	*16	–	–	–	–	16	–						
–	–	*16	1*d.* and 2*d.*	–	–	–	16	–						
–	–	30	13	–	–	–	43	–						
–	–	–	–	–	–	–	–	–						
–	–	16	1 *d.*	–	–	–	16	–						
–	–	16	7	–	–	–	23	–						
–	–	16	1 *d.*	–	–	–	16	–						
–	–	16	5	–	–	–	21	–						
10	19	–	26	16	–	9	–	395	Folkestone - -	‡1	Clerk and Sub-Postmaster.	22 *s.*	1 *s.*	27 *s.*
–	–	8	1*d.* and 2*d.*	–	–	–	8	–		1	Clerk - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
–	–	21	2 *d.*	–	–	–	21	–		3	Ditto - -	16 *s.*	1 *s.*	20 *s.*
–	–	26	2 *d.*	–	–	–	26	–		2	Ditto - -	12 *s.*	6 *d.*	15 *s.*
–	–	42	2 *d.*	–	–	–	42	–		2	Messengers, at 5 *s.* a week each.			
–	8	–	–	–	–	–	–	55			‡ The Shorncliffe Camp is in charge of this clerk, and half of his wages is charged to Postal Account.			
–	–	*37	–	–	–	8	45	–						
–	–	16	1*d.* and 2*d.*	–	–	–	16	–						
–	–	60	16	–	–	–	76	–						
–	10	–	8	–	–	20	–	121						
–	–	26	–	–	–	–	26	–						
45	60	–	–	–	15	55	–	1,708	Gainsborough - -	1	Clerk - -	14 *s.*	1 *s.*	21 *s.*
										1	Ditto - -	8 *s.* a week fixed wages.		
–	–	–	–	–	–	–	–	–		1	Messenger, at 5 *s.*			
									Gloucester - -	1	Superintending Clerk.	100 *l.*	5 *l.*	130 *l.*
–	–	8	1*d.*, 2 *d.*, and 3 *d.*	–	–	–	8	–		2	Assistant ditto -	36 *s.*	2 *s.*	44 *s.*
										7	Clerks - -	22 *s.*	1 *s.*	27 *s.*
–	–	16	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	16	–		8	Ditto - -	14 *s.*	1 *s.*	21 *s.*
										3	Ditto - -	12 *s.*	6 *d.*	15 *s.*
–	–	8	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	8	–		1	Ditto at 12 *s.* a week (fixed wages).			
										1	Messenger, at 7 *s.*			
										9	Messengers, at ¾ *d* a message.			
											Medical officer, at 8 *s.* 6 *d.* a head; estimated at 22 *l.* a year.			

(a) 1 *d.* a Message, with minimum of

* Amounts marked thus (*) include payment for delivery in the Town or Village.

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.).—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other Kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Godalming	68	–	81	149	–	1	–	–	–	–	–	–	1	7 to 8	7 to 10	1	54	1	13
Gosport	101	9	148	258	–	1	–	–	–	–	1	–	2	7 – 9	7 – 10	–	–	–	–
Admiralty Office	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	115	–	–
Forton	9	–	–	9	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Grantham	124	75	160	359	5	2	–	–	–	–	–	–	7	7 – 8	7 – 10	2	96	2	34
Caythorpe	2	–	3	5	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Colsterworth	3	–	7	10	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Corby	3	–	5	8	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Leadenham	14	–	19	33	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Long Bennington	3	–	4	7	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Gravesend	248	131	234	613	1	2	–	–	1	–	–	–	4	7 – 10	7 – 8	5	359	5	65
Branch Office:																			
The Pier	332	–	186	518	2	–	–	–	–	–	–	–	2	7 – 8	–	–	–	–	–
Cobham	8	–	3	11	–	–	–	–	–	–	1	–	1	7 – 8	7 – 9	–	–	–	–
Northfleet	21	–	35	56	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Grimsby	84	7	69	160	1	1	–	–	–	–	–	–	2	7 – 8	8 – 10	8	495	8	182
Branch Offices:																			
The Docks	321	486	515	1,322	7	2	–	–	–	–	–	–	9	7 – 9	8 – 10½	–	–	–	–
Fish Dock	709	–	1,138	1,847	3	–	–	–	–	–	–	–	3	7 – 8	–	–	–	–	–
Cleethorpe	48	–	36	84	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Laceby	4	–	3	7	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Marsh Chapel	3	–	7	10	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
North Somercotes	3	–	4	7	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Guernsey	402	82	329	813	1	–	–	–	1	–	1	–	3	7 – 10	7 – 10 P.M. P.M. 5 – 6	6	348	4	52
															A.M. A.M.				
Alderney	25	–	23	48	1	–	–	–	–	–	–	–	1	7½ – 8	7½ – 10	1	31	–	–
St. Sampson's	25	–	32	57	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Guildford	186	401	159	746	1	4	–	–	–	–	–	–	5	7 – 10	7 – 10	3	154	2	26
Albury	3	–	1	4	–	–	–	–	–	–	1	–	1	7 – 8	7 – 10	–	–	–	–
Bramley	8	–	7	15	–	1	–	–	–	–	–	–	1	8 – 7	8 – 10	–	–	–	–
Cranleigh	5	–	10	15	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Shiere	4	–	5	9	–	–	–	–	–	–	1	–	1	7 – 8	7 – 10	–	–	–	–
Halesworth	48	–	52	100	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Halifax	597	187	967	1,751	3	4	–	–	2	–	–	–	9	7½ – 10	7½ – 10	11	516	12	156
Greetland	18	–	29	47	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
King's Cross	16	–	13	29	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Ripponden	11	–	10	21	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Shelf	2	–	6	8	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Stainland	9	–	17	26	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Halstead	40	61	32	133	–	1	–	–	–	–	2	–	3	7 – 9	7 – 10	–	–	–	–
Castle Hedingham	1	–	7	8	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Earl's Colne	12	–	16	28	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Harleston	24	–	28	52	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Harlow	23	–	24	47	–	1	–	–	–	–	–	–	1	8 – 9	8 – 10	–	–	–	–
Harrogate	583	114	630	1,327	–	4	–	–	1	1	–	–	6	7 – 9	8 – 10	2	105	3	33
High Harrogate	33	–	–	33	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Harrow	83	39	71	193	–	2	–	–	–	–	–	–	2	8 – 9	8 – 10	–	–	–	–
Hartlepool	281	19	266	566	2	2	–	–	3	–	–	–	7	7 – 8	7 – 10 P.M. P.M 4 – 5	3	162	4	46
															A.M. A.M.				
Harwich	159	18	155	332	1	–	–	–	–	–	1	–	2	7 – 9¼	7 – 10	–	–	–	–
Dovercourt	18	–	–	18	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Hastings	502	304	619	1,425	3	4	–	–	–	–	2	–	9	7 – 9½	7 – 9½ P.M. P.M. 5 – 6	6	310	5	73
															A.M. A.M.				
Bexhill	5	–	8	13	–	–	–	–	–	–	1	–	1	7 – 8	7 – 10	–	–	–	–
George-street	22	–	–	22	–	–	–	–	–	–	1	–	1	8 – 8	–	–	–	–	–
Ore	17	–	15	32	–	–	–	–	–	–	1	–	1	7 – 8	7 – 10	–	–	–	–
St. Leonard's	157	–	182	339	2	1	–	–	–	–	–	–	3	7 – 9¼	7 – 10	1	26	2	26

(a) Where only one rate is shown in this Column, it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *England* and *Wales*, for the Year ending 31st March 1875—*continued*.

Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.					
–	5	1 *d.* a Message, with Minimum of	–	–	–	–	–	72	Godalming - -	1 Clerk - -	14 *s.*	1 *s.*	21 *s.*
										1 Messenger, at 5*s.*			
			61	39	–	–	–	100					
			–	–	–	–	–	–	115	Gosport (Forton, S. O.)	1 Clerk (Admiralty)	36 *s.*	2 *s.*	44 *s.*
			5	–	–	–	–	5	–				
	15		–	–	–	4	–	149	Grantham - -	1 Clerk - -	22 *s.*	1 *s.*	27 *s.*
			16	1 *d.*	–	–	–	16	–	1 Ditto - -	14 *s.*	1 *s.*	21 *s.*
			16	1 *d.*	–	–	–	16	–	1 Messenger, at 7*s.*			
			16	1 *d.*	–	–	–	16	–	1 Ditto at 6 *s.*			
			16	1 *d.*	–	–	–	16	–				
			16	1*d.* and 2*d.*	–	–	–	16	–				
52	25		–	–	–	–	13	–	514	Gravesend - -	2 Clerks - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
										3 Ditto - -	16 *s.*	1 *s.*	20 *s.*
										(Three of these are females.)			
			–	–	–	–	–	–		5 Messengers, at 5 *s.* a week each.			
			8	1*d.* and 2*d.*	–	–	–	8	–				
			20	1*d.* and 2*d.*	–	–	–	20	–				
30	30		–	–	–	–	45	–	782	Grimsby - - -	1 Clerk - -	100 *l.*	5 *l.*	130 *l.*
										1 Ditto - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
			–	–	–	–	–	–		3 Ditto - -	14 *s.*	1 *s.*	21 *s.*
			–	–	–	–	–	–		(One of the present officers receives 27 *s.* 6 *d.*)			
			16	1*d.* and 2*d.*	–	–	–	16	–	1 Clerk, at 15 *s.* a week, fixed wages.			
			16	1 *d.*	–	–	–	16	–	2 Ditto at 10 *s.* a week each.			
			16	1*d.* and 2*d.*	–	–	–	16	–	5 Messengers, at 1 *d.* a message.			
			16	1*d.* and 2*d.*	–	–	–	16	–	3 Ditto at ¼ *d.* a message.			
–	20		–	–	–	–	50	–	470	Guernsey - - -	1 Clerk - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
										1 Ditto - -	22 *s.*	1 *s.*	27 *s.*
										4 Ditto - -	14 *s.*	1 *s.*	21 *s.*
			5	2 *d.*	5	–	–	41	–	4 Messengers, at 5 *s.* a week each.			
			8	2 *d.*	–	–	–	8	–	Alderney, S. O. -	1 Clerk - -	12 *s.*	6 *d.*	15 *s.*
	15		–	–	–	–	4		199	Guildford - - -	1 Clerk - -	22 *s.*	1 *s.*	27 *s.*
			8	2 *d.*	–	–	–	8	–		1 Ditto - -	16 *s.*	1 *s.*	20 *s.*
			*16	–	–	–	–	16	–		1 Ditto - -	12 *s.*	6 *d.*	15 *s.*
			8	2 *d.*	–	–	–	8	–		1 Ditto - -	12 *s.*		
			8	2 *d.*	–	–	–	8	–		2 Messengers, at 5 *s.* a week each.			
			30	–	–	–	–	30	–					
	35		–	–	–	–	45	–	752	Halifax - - -	1 Clerk - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
			16	5	–	–	–	21	–		2 Ditto - -	22 *s.*	1 *s.*	27 *s.*
			16	7	–	–	–	23	–		4 Ditto - -	14 *s.*	1 *s.*	21 *s.*
			16	1*d.* and 2*d.*	–	–	–	16	–		3 Ditto - -	12 *s.*	6 *d.*	15 *s.*
			16	1*d.* and 2*d.*	–	–	–	16	–		1 Ditto - -	10 *s.*		
			16	4	–	–	–	20	–		12 Messengers, at 5 *s.* a week each.			
			26	2 *d.*	–	–	–	26	–					
			8	2 *d.*	–	–	–	8	–					
			8	2 *d.*	–	–	–	8	–					
			20	2 *d.*	–	–	–	20	–					
										Harrogate - -	1 Clerk - -	22 *s.*	1 *s.*	27 *s.*
–	–		20	8	–	–	6	34	–		1 Ditto - -	14 *s.*	1 *s.*	21 *s.*
											2 Messengers, at 5 *s.* a week each.			
–	20		–	–	23	–	–	–	181		1 Ditto at 5 *s.* a week from 1st May to 30th Sept.			
–	–		13	–	–	–	–	13	–	Hartlepool - -	1 Clerk - -	22 *s.*	1 *s.*	27 *s.*
–	–		39	13	–	–	–	52	–		2 Ditto - -	14 *s.*	1 *s.*	21 *s.*
											(One of these is a female.)			
–	18		–	–	–	–	20	–	246		3 Messengers, at 5 *s.* a week each.			
											1 Ditto at 5 *s.* a week from 1st June to 30th Sept.			
–	–		64	26	–	–	–	90	–	Hastings - - -	1 Clerk - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
–	–		13	–	–	–	–	13	–		1 Ditto - -	22 *s.*	1 *s.*	27 *s.*
											(Half wages charged to Postal Account.)			
–	25		–	–	–	–	20	–	428		4 Ditto - -	16 *s.*	1 *s.*	20 *s.*
											(Half wages of one officer charged to Postal Account, employed at St. Leonard's, R. O.)			
–	–		8	1*d.* and 2*d.*	–	–	–	8	–		(Three of these are females.)			
–	–		5	–	–	–	–	5	–		1 Corporal, at 8 *s.* a week.			
–	–		8	1*d.* and 2*d.*	–	–	–	8	–		4 Messengers, at 5 *s.* a week each.			
–	38		–	–	35	–	25	–	150	St. Leonard's, R. O.	2 Messengers, at 5 *s.* a week each.			

* Amounts marked thus (*) include payment for delivery in the Town or Village.

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other Kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Hatfield	15	17	21	53	–	2	–	–	–	–	–	–	2	7 – 9	7 – 10	–	–	–	–
Havant	24	65	30	119	–	1	–	–	–	–	1	–	2	7 – 9	7½ – 10	–	–	–	–
Hayling Island	36	–	27	63	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Haverfordwest	97	98	99	294	1	1	–	–	–	–	1	–	3	7 – 8	7 – 10	–	–	–	–
Dinas Cross	2	–	7	9	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Fishguard	19	–	20	39	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Newport Pembroke	13	–	20	33	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
St. David's	7	–	9	16	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Solva	4	–	4	8	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Hawkhurst	21	26	24	71	–	1	–	–	–	–	1	–	2	7 – 9	7 – 10	–	–	–	–
Battle	50	–	40	90	–	1	–	–	–	–	–	–	1	7 – 9	7 – 10	–	–	–	–
Burwash	2	–	7	9	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Hailsham	18	15	33	66	–	1	–	–	–	–	1	–	2	7 – 8	7 – 10	–	–	–	–
Heathfield	13	–	13	26	–	–	–	–	–	–	1	–	1	7 – 8	7 – 10	–	–	–	–
Hurst Green	8	–	3	11	–	–	–	–	–	–	1	–	1	7 – 8	7 – 10	–	–	–	–
Hurstmonceaux	6	–	9	15	–	–	–	–	–	–	1	–	1	7 – 8	7 – 10	–	–	–	–
Lamberhurst	7	–	9	16	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Mayfield	14	–	8	22	–	–	–	–	–	–	1	–	1	7 – 8	7 – 10	–	–	–	–
Robertsbridge	7	–	5	12	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Staple Cross	5	–	4	9	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Ticehurst	10	–	8	18	–	–	–	–	–	–	1	–	1	7 – 8	7 – 10	–	–	–	–
Wadhurst	6	–	12	18	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Hayle	69	–	67	136	2	1	–	–	–	–	–	–	3	8 – 8	8 – 10	–	–	–	–
St. Ives	70	–	60	130	1	1	–	–	–	–	–	–	2	8 – 8	8 – 10	–	–	–	–
Hayward's Heath	17	59	30	106	–	1	–	–	–	–	1	–	2	7 – 9½	7 – 10	–	–	–	–
Cuckfield	23	–	20	43	–	1	–	–	–	–	–	–	1	7 – 9.20	7 – 10	–	–	–	–
Lindfield	9	–	13	22	–	–	–	–	–	–	1	–	1	7 – 8	–	–	–	–	–
Helston	30	–	34	64	1	–	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
The Lizard	106	–	11	117	2	–	–	–	–	–	–	–	2	– Always open –		–	–	–	–
Hemel Hempstead	46	20	45	111	1	–	–	–	–	–	1	–	2	7 – 8	7 – 10	–	–	–	–
Boxmoor	2	–	11	13	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Henley-on-Thames	87	–	89	176	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Hereford	380	524	595	1,499	5	2	–	–	–	–	2	–	9	7 – 8½	7 – 10	7	200	4	63
Ewyas Harrold	5	–	2	7	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Eardesley	9	–	14	23	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Hay	18	–	25	43	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Hertford	63	6	81	150	–	1	–	–	–	–	1	–	2	7 – 9	7 – 10	–	–	–	–
Watton	3	–	3	6	–	–	–	–	–	–	1	–	1	7 – 8	7 – 10	–	–	–	–
Easingdon	7	–	10	17	–	1	–	–	–	–	–	–	1	–	–	–	–	–	–
Hexham	82	69	96	247	–	2	–	–	–	–	–	–	2	7 – 8¾	7½ – 10½	–	–	–	–
Allendale	2	–	2	4	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Higham Ferrers	10	27	18	55	1	2	–	–	–	–	–	–	3	7 – 8¾	7 – 10	–	–	–	–
Irthlingboro'	2	–	4	6	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
High Wycombe	69	60	65	194	–	2	–	–	–	–	1	–	3	7½ – 8	7½ – 10	–	–	–	–
Hinckley	20	3	21	44	–	2	–	–	–	–	–	–	2	7 – 9	7 – 10	–	–	–	–
East Shelton	–	–	1	1	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Hitchin	52	95	66	213	1	3	–	–	–	–	1	–	5	7 – 9	7 – 10	1	47	–	–
Shillington	2	–	1	3	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Hoddesdon	22	54	21	97	–	2	–	–	–	–	–	–	2	7 – 9	7 – 10	–	–	–	–
Broxbourne	12	–	19	31	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–

(*a*) Where only one rate is shown in this Column, it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *England* and *Wales*, for the Year ending 31st March 1875—*continued*.

Rent of Premisses Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
									Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.					
–	–	31	13	–	–	–	44	–					
–	–	30	13	–	–	–	43	–					
–	–	8	1*d.* and 2*d.*	–	–	–	8	–					
–	–	50	26	–	–	–	76	–					
–	–	16	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	16	–					
–	–	16	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	16	–					
–	–	16	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	16	–					
–	–	8	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	8	–					
–	–	8	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	8	–					
–	–	42	2 *d.*	–	–	–	42	–					
–	–	20	2 *d.*	–	–	–	20	–					
–	–	16	1*d.* and 2*d.*	–	–	–	16	–					
–	–	26	1*d.* and 2*d.*	–	–	–	26	–					
–	–	13	1*d.* and 2*d.*	–	–	–	13	–					
–	–	8	1*d.* and 2*d.*	–	–	–	8	–					
–	–	8	1*d.* and 2*d.*	–	–	–	8	–					
–	–	16	1*d.* and 2*d.*	–	–	–	16	–					
–	–	8	1*d.* and 2*d.*	–	–	–	8	–					
–	–	18	1*d.* and 2*d.*	–	–	–	18	–					
–	–	16	1*d* and 2*d.*	–	–	–	16	–					
–	–	8	1*d*a nd 2*d.*	–	–	–	8	–					
–	–	16	1*d.* and 2*d.*	–	–	–	16	–					
–	–	50	37	–	–	–	87	–					
–	–	26	–	–	–	–	26	–					
–	–	29	3 *d.*	–	–	–	29	–					
–	–	26	7	–	–	3	36	–					
–	–	8	3 *d.*	–	–	–	8	–					
–	–	31	13	–	–	–	44	–					
–	–	–	–	–	–	–	–	–					
–	–	30	1 *d.*	–	–	–	30	–					
–	–	8	1 *d.*	–	–	–	8	–					
–	–	47	13	–	–	5	65	–					
–	23	–	–	–	–	20	–	306	Hereford - - -	1	Clerk - -	22 *s.*	1 *s.* 27 *s.*
–	–	8	2*d.* and 3*d.*	–	–	–	8	–		4	Ditto - -	14 *s.*	1 *s.* 21 *s.*
–	–	8	2*d.* and 3*d.*	–	–	–	8	–			(One of these is a female.)		
–	–	8	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	8	–		2	Learners, at 5 *s.* a week.		
–	–	37	13	–	–	10	60	–			Extra allowance 1 *s.* a week.		
–	–	8	2 *d.*	–	–	–	8	–		4	Messengers, 1 *d.* per message.		
–	–	16	–	–	–	–	16	–					
–	–	26	13	–	–	–	39	–					
–	–	*16	–	–	–	–	16	–					
–	–	27	–	–	–	–	27	–					
–	–	16	1 *d.*	–	–	–	16	–					
–	–	42	13	–	–	3	58	–					
–	–	26	13	–	–	–	39	–					
–	–	16	1 *d.*	–	–	–	16	–	Hitchin - - -	1	Clerk - -	14 *s.*	1 *s.* 21 *s.*
–	30	–	13	–	–	–	–	90					
–	–	8	2 *d.*	–	–	–	8	–					
–	–	26	13	–	–	–	39	–					
–	–	16	2 *d.*	–	–	–	16	–					

1 *d.* a Message, with Minimum of

* Amounts marked thus (*) include payment for delivery in the Town or Village.

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Holbeach	29	71	21	121	–	2	–	–	–	–	–	–	2	7 to 8	7 to 10	–	–	–	–
Holsworthy	16	–	8	24	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Bude	25	–	23	48	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Stratton	4	–	9	13	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Kirkhampton	4	–	2	6	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Holyhead	134	124	177	435	2	2	–	–	1	–	–	–	5	7 – 12	7½ – 10 P.M. P.M. 5 – 12	3	135	2	26
															A.M. A.M.				
Llanfachreth	4	–	6	10	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
The Valley	28	–	15	43	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Holywell	31	17	38	86	–	2	–	–	–	–	–	–	2	7½ – 9	8 – 10	–	–	–	–
Bagillt	9	–	7	16	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Caerwys	5	–	3	8	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Mostyn Quay	59	–	45	104	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Honiton	30	40	33	103	–	2	–	–	–	–	–	–	2	8 – 8	8 – 10	–	–	–	–
Horncastle	64	–	62	126	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Horndean	6	–	8	14	–	1	–	–	–	–	–	–	1	7 – 9½	7 – 9	–	–	–	–
Hambledon	21	–	9	30	–	1	–	–	–	–	–	–	1	8 – 8	8 – 9	–	–	–	–
Horsham	53	283	63	399	1	3	–	–	–	–	1	–	5	7 – 9	8 – 10	2	70	–	–
Billingshurst	5	–	10	15	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Cowfold	12	–	19	31	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Slinfold	2	–	3	5	–	–	–	–	–	–	1	–	1	7 – 8	8 – 10	–	–	–	–
Hounslow	62	36	74	172	–	2	–	–	–	–	–	–	2	8 – 8	8 – 10	–	–	–	–
Feltham	17	–	19	36	–	1	–	–	–	–	–	–	1	8 – 7	8 – 10	–	–	–	–
Harlington	5	–	3	8	–	1	–	–	–	–	–	–	1	8 – 7	8 – 10	–	–	–	–
Huddersfield	624	389	853	1,866	6	6	1	–	2	2	3	–	20	6 – 9½	8 – 10 P.M. P.M. 5 – 6	20	1,058	14	257
															A.M. A.M.				
Almondbury	6	–	16	22	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Clayton, West	10	–	8	18	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Denby Dale	2	–	9	11	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Golcar	4	–	7	11	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Holmfirth	15	–	26	41	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Honley	5	–	8	13	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Kirkburton	10	–	9	19	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Lindley	13	–	18	31	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Lockwood	6	–	26	32	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Marsden	13	–	18	31	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Meltham	13	–	12	25	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Milnsbridge	13	–	17	30	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Mold Green	5	–	–	5	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
New Mill	6	–	7	13	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Shepley	7	–	7	14	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Slaithwaite	9	–	12	21	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Hull	103	–	–	103	–	–	Messages sent by hand						–	9 – 6	–	76	3,694	37	955
Branch Offices:																			
Exchange	2,317	5,297	3,857	11,471	20	5	2	–	5	2	1	–	35	– Open always –		–	–	–	–
Wellington-street	748	–	–	748	2	–	–	–	1	–	–	–	3	8 – 7	–	–	–	–	–
Fish Market	66	–	732	798	2	–	–	–	–	–	–	–	2	6 – 2	–	–	–	–	–
Barton-on-Humber	15	–	22	37	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Beverley-road	52	–	–	52	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Bridlington	17	–	30	47	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Bridlington Quay	219	47	198	464	2	1	–	–	–	–	–	–	3	7 – 8	8 – 10	–	–	–	–
Cottingham	5	–	15	20	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Flamborough	8	–	6	14	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Goole	154	9	197	360	1	1	–	–	–	1	–	–	3	7 – 8	7 – 10	2	102	3	39
Hedon	5	–	2	7	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Hessle	13	–	21	34	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Hornsea	17	–	24	41	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Howden	36	–	63	99	1	–	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Kirton Lindsey	10	–	18	28	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
New Holland	1	–	5	6	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Patrington	9	–	1	10	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Spurn Head	19	–	–	19	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Witham	53	–	–	53	–	–	–	–	–	–	1	–	1	8 – 8	–	–	–	–	–
Withernsea	7	–	15	22	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *England* and *Wales*, for the Year ending 31st March 1875—*continued*.

Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
									Town.	Force.		Minimum.	Annual Increment.	Maximum
£.	£.		£.	£.	£.	£.	£.	£.						
–	–		31	7	–	–	38	–						
–	–		20	2*d.*	–	–	20	–						
–	–		16	2*d.*	–	–	16	–						
–	–		16	2*d.*	–	–	16	–						
–	–		16	–	–	–	16	–						
–	15		–	–	–	8	–	184	Holyhead	1	Clerk	22 *s.*	1 *s.*	27 *s.*
										2	Clerks	14 *s.*	1 *s.*	21 *s.*
–	–		*16	–	–	–	16	–		2	Messengers, at 5 *s.* a week each.			
–	–		*16	–	–	–	16	–						
–	–		35	13	–	–	48	–						
–	–		*16	–	–	–	16	–						
–	–		16	–	–	–	16	–						
–	–		*16	–	–	–	16	–						
–	–		26	13	–	–	39	–						
–	–		40	13	–	8	61	–						
–	–		37	–	–	–	37	–						
–	–		16	1*d.* and 2*d.*	–	–	16	–						
–	13		–	13	26	–	–	122	Horsham	2	Clerks	12 *s.*	6 *d.*	15 *s.*
–	–		16	1*d.* and 2*d.*	–	–	16	–						
–	–		16	1*d.* and 2*d.*	–	–	16	–						
–	–		8	1*d.* and 2*d.*	–	–	8	–						
–	–		43	13	–	5	61	–						
–	–		16	2 *d.*	–	–	16	–						
–	–		16	2 *d.*	–	–	16	–						
25	45	1 *d.* a Message, with minimum of	–	–	19	20	–	1,424	Huddersfield	1	Clerk	100 *l.*	5 *l.*	130 *l.*
										1	Ditto	36 *s.*	2 *s.*	44 *s.*
–	–		*16	–	–	–	16	–		2	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
–	–		16	3	–	–	19	–		5	Ditto	22 *s.*	1 *s.*	27 *s.*
–	–		16	3	–	–	19	–		8	Ditto	14 *s.*	1 *s.*	21 *s.*
–	–		*16	–	–	–	16	–		3	Clerks, at 10 *s.* a week each.			
–	–		16	4	–	–	20	–		4	Messengers, at 5 *s.* a week each.			
–	–		16	3	–	–	19	–		10	Messengers, on Docket System, at 1 *d.* a message.			
–	–		*16	–	–	–	16	–			Medical Officer, at 8 *s.* 6 *d.* a man.			
–	–		16	3	–	–	19	–						
207	75		–	–	47	169	–	5,147	Hull	1	Clerk	180	10 *l.*	230 *l.*
										2	Ditto	130 *l.*	8 *l.*	170 *l.*
–	–		–	–	–	–	–	–		2	Ditto	100 *l.*	5 *l.*	130 *l.*
–	–		–	–	–	–	–	–		4	Ditto	36 *s.*	2 *s.*	44 *s.*
–	–		–	–	–	–	–	–		8	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s*
–	–		21	1*d.*	–	–	21	–		14	Ditto	22 *s.*	1 *s.*	27 *s.*
–	–		13	–	–	–	13	–		36	Ditto	14 *s.*	1 *s.*	21 *s.*
–	–		21	1*d.*	–	–	21	–		6	Ditto	12 *s.*	6 *d.*	15 *s.*
–	–		40	13	–	3	56	–		2	Learners, at 5 *s.*			
–	–		16	1*d.*	–	–	16	–		1	Inspector of Messengers	25 *s.*	1 *s.*	30 *s.*
–	–		16	1*d.* and 2*d.*	–	–	16	–		1	Assistant ditto	18 *s.*	1 *s.*	24 *s.*
–	14		–	39	–	5	–	199		35	Messengers, at ½ *d.* per message.			
–	–		16	1*d.*	–	–	16	–			Medical Officer, 8 *s.* 6 *d.* a head, estimated at 48 *l.* per annum.			
–	–		16	1*d.* and 2*d.*	–	–	16	–						
–	–		16	1*d.* and 2*d.*	–	–	16	–						
–	–		31	13	–	–	44	–						
–	–		16	1 *d.*	–	–	16	–	Goole, S. O.	1	Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.*
–	–		16	1*d.*	–	–	16	–		1	Ditto	22 *s.*	1 *s.*	27 *s.*
–	–		16	1*d.* and 2*d.*	–	–	16	–		3	Messengers, at 5 *s.* a week each.			
–	–		16	1*d.*	–	–	16	–						
–	–		–	–	–	–	–	–						
–	–		16	1*d.* and 2*d.*	–	–	16	–						

* Amounts marked thus (*) include payment for delivery in the Town or Village.

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Hungerford	18	72	25	115	–	1	–	–	–	–	1	–	2	7 to 8	7 to 10	–	–	–	–
Lambourne	37	–	29	66	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Ramsbury	7	–	2	9	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Huntingdon	94	60	78	232	–	2	–	–	–	–	–	–	2	7 – 9	7 – 10	–	–	–	–
Buckden	7	–	8	15	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Ramsey	23	–	20	43	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Hurstpierpoint	23	–	20	43	–	1	–	–	–	–	–	–	1	7½ – 10½	7½ – 10	–	–	–	–
Burgess Hill	11	–	15	26	–	–	–	–	–	–	1	–	1	7 – 8	7 – 10	–	–	–	–
Henfield	9	–	13	22	–	1	–	–	–	–	–	–	1	8 – 8	7 – 10	–	–	–	–
Steyning	11	–	11	22	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Hythe	40	3	47	90	–	3	–	–	–	–	1	–	4	7 – 9	7 – 10	–	–	–	–
Sellindge	6	–	5	11	–	–	–	–	–	–	1	–	1	7 – 8	7 – 10	–	–	–	–
Ilford	13	–	19	32	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Ilfracombe	205	–	171	376	1	1	–	–	–	–	–	–	2	8 – 8	8 – 10	–	–	–	–
Ilminster	34	–	40	74	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Martock	6	–	12	18	–	1	–	–	–	–	1	–	2	8 – 8	8 – 10	–	–	–	–
South Petherton	10	–	15	25	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Stoke-under-Ham	9	–	11	20	–	1	–	–	–	–	–	–	1	8 – 6	8 – 10	–	–	–	–
Ingatestone	17	–	30	47	–	1	–	–	–	–	–	–	1	7 – 9	7 – 10	–	–	–	–
Ipswich	367	655	512	1,534	3	3	–	–	–	–	2	D.M. 1	9	7 – 11	8 – 10 / P.M. P.M. 7 – 9	10	534	8	110
Wet Dock	78	–	–	78	–	–	–	–	–	–	1	–	1	–	–	–	–	–	–
Bildeston	10	–	7	17	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Hadleigh	21	–	24	45	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Walton	15	–	17	32	–	–	–	–	–	–	1	–	1	7 – 8	8 – 10	–	–	–	–
Holbrook	8	–	13	21	–	–	–	–	–	–	1	–	1	7 – 8	–	–	–	–	–
Isle of Man	559	364	485	1,408	3	1	1	–	–	–	–	–	5	8 – 9	8 – 10 / P.M. P.M. 5 – 6	4	199	4	42
Castletown	51	–	47	98	1	–	–	–	–	–	–	–	1	8 – 9	8 – 10	–	–	–	–
Laxey	11	–	10	21	–	1	–	–	–	–	–	–	1	8 – 9	8 – 10	–	–	–	–
Peel	40	–	50	90	1	–	–	–	–	–	–	–	1	8 – 9	8 – 10	–	–	–	–
Port St. Mary	37	–	29	66	1	–	–	–	–	–	–	–	1	8 – 9	8 – 10	–	–	–	–
Ramsey	92	4	88	184	1	1	–	–	–	–	–	–	2	8 – 9	8 – 10	1	60	1	8
Shore-road	58	–	–	58	–	2	–	–	–	–	–	–	2	8 – 10	5 – 6	–	–	–	–
Ballaugh	1	–	3	4	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Isleworth	34	–	64	98	–	1	–	–	–	–	–	–	1	7½ – 8	7¼ – 9¼	–	–	–	–
Ivybridge	20	55	33	108	–	1	–	–	–	–	1	–	2	8 – 8	8 – 10	–	–	–	–
Ermington	5	–	9	14	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Modbury	15	–	9	24	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
South Brent	11	–	9	20	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Jersey	726	736	600	2,062	–	–	1	–	1	–	1	–	3	– Open always –		11	608	9	127
St. Aubin's	19	–	15	34	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
St. Owen's	2	–	3	5	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
St. Peter's	5	–	10	15	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Keighley	124	53	128	305	–	2	–	–	1	–	–	–	3	7 – 9	8 – 10	2	64	2	23
Haworth	11	–	8	19	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Kelvedon	8	32	13	53	–	1	–	–	–	–	1	–	2	7 – 9	7 – 10	–	–	–	–
Coggleshall	19	–	14	33	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Tolleshunt	7	–	7	14	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Kendal	159	100	204	463	3	1	–	–	1	–	–	–	5	7 – 10	7 – 10	3	141	3	39
Orton	5	–	3	8	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Sedburgh	15	–	16	31	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Shap	15	–	18	33	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Kenilworth	37	–	33	70	–	1	–	–	–	–	–	–	1	7 – 8.25	7 – 10	–	–	–	–
Keswick	98	58	76	232	1	2	–	–	–	–	–	–	3	7 – 8	7½ – 10	–	–	–	–
Braithwaite	2	–	3	5	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Kettering	56	22	70	148	1	1	–	–	–	–	–	–	2	8 – 8	8 – 10	–	–	–	–
Burton Latimer	6	–	3	9	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Rothwell	4	–	11	15	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *England* and *Wales*, for the Year ending 31st March 1875—*continued*.

Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.
£.	£.	£.	£.	£.	£.	£.	£.	£.
–	–	40	13	–	–	–	53	–
–	–	8	2 *d.*	–	–	–	8	–
–	–	8	2 *d.*	–	–	–	8	–
–	–	34	20	–	–	8	62	–
–	–	*16	–	–	–	–	16	–
–	–	*16	2 *d.*	–	–	–	16	–
–	–	34	13	–	–	–	47	–
–	–	8	2 *d.*	–	–	–	8	–
–	–	16	1*d.* and 2*d.*	–	–	–	16	–
–	–	21	1*d.* and 2*d.*	–	–	–	21	–
–	–	48	13	–	–	–	61	–
–	–	8	1*d.* and 2*d.*	–	–	–	8	–
–	–	20	2 *d.*	–	–	–	20	–
–	–	52	18	–	–	–	70	–
–	–	26	10	–	–	–	36	–
–	–	16	8	–	–	–	24	–
–	–	16	2 *d.*	–	–	–	16	–
–	–	16	–	–	–	–	16	–
–	–	38	–	–	–	–	38	–
10	50	–	–	–	–	20	–	724
–	–	–	–	–	–	–	–	–
–	–	8	2 *d.*	–	–	–	8	–
–	–	8	2 *d.*	–	–	–	8	–
–	–	8	2 *d.*	–	–	–	8	–
–	–	8	2 *d.*	–	–	–	8	–
–	25	–	–	–	–	38	–	304
–	–	21	20	–	–	5	46	–
–	–	16	4	–	–	–	20	–
–	–	21	7	–	–	–	28	–
–	–	18	7	–	–	–	25	–
–	26	–	–	–	–	21	–	115
–	–	13	–	–	–	–	13	–
–	–	16	1*d.* and 2*d.*	–	–	–	16	–
–	–	31	13	–	–	–	44	–
–	–	26	13	–	–	–	39	–
–	–	8	2 *d.*	–	–	–	8	–
–	–	8	2 *d.*	–	–	–	8	–
–	–	8	2 *d.*	–	–	–	8	–
8	35	–	–	–	–	55	–	833
–	–	16	2 *d.*	–	–	–	16	–
–	–	16	2 *d.*	–	–	–	16	–
–	–	16	2 *d.*	–	–	–	16	–
–	10	–	–	–	–	–	–	97
–	–	16	1*d.* and 2*d.*	–	–	–	16	–
–	–	*38	–	–	–	–	38	–
–	–	8	2 *d.*	–	–	–	8	–
–	–	8	2 *d.*	–	–	–	8	–
–	15	–	–	–	–	9	–	204
–	–	16	1*d.* and 2*d.*	–	–	–	16	–
–	–	*16	–	–	–	–	16	–
–	–	*16	–	–	–	–	16	–
–	–	*26	–	–	–	5	31	–
–	–	20	1*d.* and 2*d.*	8	–	–	28	–
–	–	*16	–	–	–	–	16	–
–	–	*52	–	–	–	10	62	–
–	–	16	1 *d.*	–	–	–	16	–
–	–	16	1*d.* and 2*d.*	–	–	–	16	–

1 *d.* a Message with minimum of

SCALES OF PAY.

Town.	Force.		Minimum.	Annual Increment.	Maximum.
Ipswich	1	Clerk	36 *s.*	2 *s.*	44 *s.*
	1	Ditto	22 *s.*	1 *s.*	27 *s.*
	4	Ditto	14 *s.*	1 *s.*	21 *s.*
	7	Messengers	5 *s.* a week each.		
	1	Ditto	7 *s.* a week.		
	1	Ditto	14 *s.* fixed wages.		
		Royal Engineers' Working Pay and Allowances: Two men at 17 *s.* – ½ *d.* a week. One man at 15 *s.* 6½ *d.* per week.			
Isle of Man:					
Douglas	1	Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	1	Ditto	22 *s.*	1 *s.*	27 *s.*
	1	Ditto	12 *s.*	6 *d.*	15 *s.*
	1	Ditto	10 *s.*	–	–
	4	Messengers	4 *s.* a week each.		–
Ramsey	1	Clerk (This is a female clerk.)	22 *s.*	1 *s.*	27 *s.*
	1	Messenger	3 *s.*	–	
Jersey	1	Clerk	36 *s.*	2 *s.*	44 *s.*
	2	Ditto	22 *s.*	1 *s.*	27 *s.*
	8	Ditto (One of these is a female.)	14 *s.*	1 *s.*	21 *s.*
	1	Messenger	7 *s.* a week.		
	2	Ditto	6 *s.*		
	6	Messengers	5 *s.* a week each.		
Keighley	1	Clerk	14 *s.*	1 *s.*	21 *s.*
	1	Ditto	10 *s.*	–	–
	1	Messenger	5 *s.*	–	–
	1	Ditto	4 *s.*	–	–
Kendal	1	Clerk	22 *s.*	1 *s.*	27 *s.*
	1	Ditto	14 *s.*	1 *s.*	21 *s.*
	1	Ditto	10 *s.*	–	–
	3	Messengers	5 *s.* a week each.		

*** Amounts marked thus (*) include payment for delivery in the Town or Village.**

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5.—POST OFFICE TELEGRAPHS.—(Sub-Heads G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other kinds.	Total.	Week days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Kidderminster	185	63	258	506	1	2	–	–	–	–	–	–	3	7 to 9	7 to 10	2	101	2	29
Cookley	25	–	12	37	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Wolverley	2	–	5	7	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Kidwelly	16	–	17	33	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Ferryside	12	–	17	29	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Kingsbridge	60	41	33	134	–	1	–	–	–	–	1	–	2	8 – 8	8 – 10	–	–	–	–
Salcombe	15	–	23	38	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Torcross	26	–	18	44	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Kingston-on-Thames	107	211	163	481	2	1	–	–	–	–	1	–	4	7 – 10	8 – 10	3	164	6	78
East Moulsey	35	–	54	89	–	1	–	–	–	–	–	–	1	8 – 7	8 – 10	–	–	–	–
Hampton Court	41	–	61	102	–	1	–	–	–	–	–	–	1	8 – 7	8 – 10	–	–	–	–
New Malden	25	–	32	57	–	1	–	–	–	–	–	–	1	8 – 7	8 – 10	–	–	–	–
Norbiton	29	–	–	29	–	–	–	–	–	–	1	–	1	8 – 8	–	–	–	–	–
Thames Ditton	19	–	21	40	–	1	–	–	–	–	–	–	1	8 – 7	8 – 10	–	–	–	–
Surbiton	108	–	165	273	1	1	–	–	–	–	–	–	2	8 – 8	8 – 10	–	–	–	–
Kington	25	–	27	52	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Knaresborough	46	–	44	90	–	2	–	–	–	–	–	–	2	7 – 8	8 – 10	–	–	–	–
Knutsford	49	–	48	97	1	1	–	–	–	–	–	–	2	7 – 9	8 – 10	–	–	–	–
Lancaster	226	801	298	1,325	5	3	–	–	2	–	–	–	10	7 – 10	7 – 10	7	442	3	61
Bentham	14	–	13	27	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Glasson Dock	4	–	7	11	–	1	–	–	–	–	–	–	1	9 – 7	8 – 10	–	–	–	–
Hornby	7	–	3	10	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Ingleton	15	–	10	25	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Morecambe	76	–	93	169	1	–	–	–	1	–	–	–	2	7 – 8	8 – 10	–	–	–	–
Launceston	56	11	36	103	1	–	–	–	–	–	1	–	2	8 – 8	8 – 10	–	–	–	–
Leamington	280	341	337	958	3	4	–	–	–	–	–	–	7	7 – 9	7½ – 10	8	413	5	68
Fenny Compton	1	–	2	3	–	1	–	–	–	–	–	–	1	8 – 7	8 – 10	–	–	–	–
South Parade	34	–	–	34	–	1	–	–	–	–	–	–	1	8 – 8	not open	–	–	–	–
Leatherhead	34	21	49	104	–	1	–	–	–	–	1	–	2	7 – 8¾	7½ to 10	–	–	–	–
Ledbury	41	–	30	71	1	–	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Leeds	2,028	16,476	2,872	21,376	31	16	3	–	13	12	10	3	88	– Open always –		138	7,980	52	1,044
Branch Offices:																			
Stock Exchange	246	–	678	924	1	–	–	–	2	–	–	–	3	10 to 4½	–	–	–	–	–
Corn Exchange	112	–	–	112	–	–	–	–	–	–	–	–	–	10½ – 2	–	–	–	–	–
Apperley Bridge	14	–	10	24	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Armley	14	–	21	35	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Barnoldwick	21	–	29	50	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Beeston	1	–	4	5	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Bingley	32	–	31	63	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Birstall	22	–	33	55	–	2	–	–	–	–	–	–	2	8 – 8	8 – 10	–	–	–	–
Birley Wharfdale	27	–	26	53	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Bramley	4	–	12	16	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Chapel Allerton	8	–	32	40	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Cross Hills	16	–	14	30	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Eccleshill	4	–	10	14	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Garforth	9	–	7	16	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Gargrave	7	–	11	18	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Guiseley	10	–	11	21	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Harewood	7	–	10	17	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Headingley	10	–	25	35	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Hunslet	85	–	169	254	1	1	–	–	–	–	–	–	2	8 – 8	–	–	–	–	–
Hyde Park Corner	14	–	38	52	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Holbeach	45	–	–	45	–	1	–	–	–	–	–	–	1	8 – 8	7 – 10	–	–	–	–
Horsforth	11	–	26	37	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Idle	19	–	16	35	–	–	–	–	–	–	1	–	1	8 – 8	–	–	–	–	–
Ilkley	113	–	122	235	–	2	–	–	–	–	–	–	2	8 – 8	8 – 10	–	–	–	–
Kirkstall	15	–	23	38	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Kirkstall Road	34	–	47	81	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Long Preston	12	–	4	16	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Marsh-lane	20	–	–	20	1	–	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *England* and *Wales*, for the Year ending 31st March 1875—*continued*.

Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery (*a*).	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.
£.	£.	£.	£.	£.	£.	£.	£.	£.
–	14	–	–	–	–	10	–	154
–	–	16	1 *d.*	–	–	–	16	–
–	–	16	1 *d.*	–	–	–	16	–
–	–	20	2*d.* and 3*d.*	–	–	–	20	–
–	–	16	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	16	–
–	–	37	13	–	–	–	50	–
–	–	16	2 *d.*	–	–	–	16	–
–	–	8	2 *d.*	–	–	–	8	–
–	13	–	–	–	–	15	–	270
–	–	16	2 *d.*	–	–	–	16	–
–	–	16	2 *d.*	–	–	–	16	–
–	–	16	2 *d.*	–	–	–	16	–
–	–	5	–	–	–	–	5	–
–	–	16	2 *d.*	–	–	–	16	–
–	–	16	–	–	–	–	16	–
–	–	26	13	–	–	–	39	–
–	–	20	7	–	–	–	27	–
–	–	26	10	–	–	–	36	–
–	25	–	–	–	–	20	–	548
–	–	16	1*d.* and 2*d.*	–	–	–	16	–
–	–	*16	–	–	–	–	16	–
–	–	16	1*d.* and 2*d.*	–	–	–	16	–
–	–	16	1*d.* and 2*d.*	–	–	–	16	–
–	–	31	1*d.* and 2*d.*	–	–	–	31	–
–	–	37	13	–	–	–	50	–
–	26	–	–	–	7	15	–	529
–	–	16	1 *d.*	–	–	–	16	–
–	–	13	–	–	–	–	13	–
–	–	35	13	–	–	5	53	–
–	–	26	13	–	–	–	39	–
73	100	–	–	–	76	–	–	9,273
–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–
–	–	16	3	–	–	–	19	–
–	–	16	6	–	–	–	22	–
–	–	16	5	–	–	–	21	–
–	–	*16	–	–	–	–	16	–
–	–	16	5	–	–	–	21	–
–	–	16	4	–	–	–	20	–
–	–	–	–	–	–	–	–	–
–	–	16	4	–	–	–	20	–
–	–	16	3	–	–	–	19	–
–	–	16	1*d.* and 2*d.*	–	–	–	16	–
–	–	*16	–	–	–	–	16	–
–	–	16	3	–	–	–	19	–
–	–	16	–	–	–	–	16	–
–	–	16	1*d.* and 2*d.*	–	–	–	16	–
–	–	*12	–	–	–	–	12	–
–	–	16	5	–	–	–	21	–
–	–	37	–	–	–	–	37	–
–	–	20	10	–	–	–	30	–
–	–	13	10	–	–	–	23	–
–	–	16	1*d.* and 2*d.*	–	–	–	16	–
–	–	16	3	–	–	–	19	–
–	–	–	–	–	–	–	–	–
–	–	16	4	–	–	–	20	–
–	–	20	10	–	–	–	30	–
–	–	–	–	–	–	–	–	–
–	–	13	–	–	–	–	13	–

1*d.* a Message, with minimum of

SCALES OF PAY.

Town.	Force.	Minimum.	Annual Increment.	Maximum.
Kidderminster	2 Clerks	14 *s.*	1 *s.*	21 *s.*
	1 Messenger	6 *s.*	–	–
	1 Ditto	5 *s.*	–	–
Kingston-on-Thames	1 Clerk	22 *s.*	1 *s.*	27 *s.*
	2 Ditto	16 *s.*	1 *s.*	20 *s.*
	*6 Messengers	5 *s.* a week each.		
	* Two of these Messengers are employed a a Receiving-house.			
Lancaster	1 Clerk	36 *s.*	2 *s.*	44 *s.*
	1 Ditto	22 *s.*	1 *s.*	27 *s.*
	(The present officer on special scale of 28 *s.* 1 *s.* 6 *d.*, 35 *s.*)			
	4 Clerks	14 *s.*	1 *s.*	21 *s.*
	1 Ditto (check)	10 *s* a week.		
	¼ wages of 1 clerk at 20 *s.* a week. Other portion charged to Postal Account.			
	3 Messengers	¾ *d.* a message.		
Leamington	1 Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	2 Ditto	22 *s.*	1 *s.*	27 *s.*
	4 Ditto	14 *s.*	1 *s.*	21 *s.*
	1 Learner	5 *s.* a week.		
	4 Messengers	5 *s.* a week each.		
	1 Ditto	6 *s.* a week.		
	Medical officer, 8 *s.* 6 *d.* a head, estimated at 7 *l.* year.			
Leeds	1 Superintendent	240 *l.*	10 *l.*	280 *l.*
	4 Assistant ditto	130 *l.*	8 *l.*	170 *l.*
	15 Clerks	36 *s.*	2 *s.*	44 *s.*
	20 Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	25 Ditto	22 *s.*	1 *s.*	27 *s.*
	1 (Female) Ditto	22 *s.*	1 *s.*	27 *s.*
	35 Clerks	14 *s.*	1 *s.*	21 *s.*
	12 Ditto	10 *s.*, fixed wages.		
	25 Ditto	7 *s.* - ditto.		
	1 Inspector Messenger.	22 *s.*	1 *s.*	27 *s.*
	1 Assistant ditto	12 *s.*	6 *d.*	15 *s.*
	6 Messengers	6 *s.* a week each.		
	17 Ditto	5 *s.* - ditto.		
	27 Ditto	1 *d.* per message.		
	Medical officer, 8 *s.* 6 *d.* a head, estimated at 37 *l.* year.			

* Amounts marked thus (*) include payment for delivery in the Town or Village.

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Leeds—*continued.*																			
Morley	20	–	28	48	–	2	–	–	–	–	–	–	2	8 to 8	8 to 10	–	–	–	–
Market-street	262	–	–	262	2	–	–	–	–	–	–	–	2	7 – 8	–	3	138	–	–
New Wortley	20	–	37	57	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
North-street	56	–	–	56	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Oulton	2	–	8	10	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Pateley Bridge	13	–	16	29	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Park-lane	11	–	–	11	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Pudsey	8	–	15	23	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Rawdon	10	–	16	26	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Ripley	16	–	12	28	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Saltaire	11	–	10	21	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Shipley	29	–	31	60	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Sheepscar	66	–	89	155	1	–	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Silsden	4	–	3	7	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
South Milford	5	–	6	11	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Stanningley	18	–	22	40	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Woodhouse-lane	25	–	–	25	–	1	–	–	–	–	–	–	1	9 – 8	–	–	–	–	–
Woodlesford	6	–	9	15	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Yeadon	10	–	19	29	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Leicester	715	680	891	2,286	6	8	–	–	1	–	5	–	20	Open always	7 to 10 P.M. P.M. 7 to 12	12	686	15	243
															A.M. A.M.				
Belgrave-gate	9	–	–	9	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Billesdon	13	–	5	18	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Great Easton	6	–	6	12	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Kibworth Harcourt	17	–	22	39	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Markfield	5	–	5	10	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Narborough	6	–	7	13	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Rearsby	2	–	3	5	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Rockingham	8	–	8	16	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Syston	20	–	14	34	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Wigston	2	–	2	4	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Leighton Buzzard	58	16	69	143	–	3	–	–	–	–	–	–	3	7 – 10	7 – 10	–	–	–	–
Leominster	69	175	70	314	–	2	–	–	–	–	1	–	3	7 – 9	7 – 10	–	–	–	–
Kingsland	5	–	4	9	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Pembridge	4	–	3	7	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Shobdon	7	–	6	13	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Presteign	24	–	20	14	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Weobly	4	–	4	8	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Lewes	113	52	143	308	1	1	–	–	–	–	–	–	2	7 – 10	7 – 10	2	97	3	39
Newick	11	–	12	23	–	–	–	–	–	–	1	–	1	8 – 8	7 – 10	–	–	–	–
Newhaven	24	–	29	53	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Seaford	15	–	29	44	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Lichfield	130	–	120	250	–	1	–	–	–	–	–	–	1	7 – 9¼	7 – 10	1	38	1	13
Alrewas	6	–	5	11	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Lincoln	354	308	624	1,286	4	5	–	–	–	–	1	–	10	7 – 9	7 – 10	6	346	3	55
Bardrey	10	–	7	17	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Branston	10	–	10	20	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Saxilby	–	–	5	5	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Liskeard	52	87	67	206	1	1	–	–	–	–	–	–	2	8 – 8	8 – 10	–	–	–	–
Looe	31	–	30	61	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Littlehampton	83	116	104	303	–	2	–	–	–	–	–	–	2	7 – 9	7 – 10	–	–	–	–

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *England* and *Wales*, for the Year ending 31st March 1875—*continued*.

Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
									Town.	Force.		Minimum.	Annual Increment.	Maximum.
£.	£.		£.	£.	£.	£.	£.	£.						
–	–	16	3	–	–	–	19	–						
–	–	–	–	–	–	–	–	138	Market-street (B. O.)	1	Clerk - -	22 *s.*	1 *s.*	27 *s.*
–	–	13	13	–	–	–	26	–						
–	–	13	–	–	–	–	13	–		2	Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	–	16	1*d.* and 2*d.*	–	–	–	16	–						
–	–	16	4	–	–	–	20	–			(Of the total cost, one-fourth is to be charged to Postal Account.)			
–	–	13	–	–	–	–	13	–						
–	–	16	3	–	–	–	19	–						
–	–	16	1*d.* and 2*d.*	–	–	–	16	–	Chapeltown-road(B.O.)	1	Clerk - -	12 *s.*	6 *d.*	15 *s.*
–	–	16	3	–	–	–	19	–						
–	–	16	1*d.* and 2*d.*	–	–	–	16	–						
–	–	16	7	–	–	–	23	–						
–	–	–	–	–	–	–	–	–						
–	–	16	1*d.* and 2*d.*	–	–	–	16	–						
–	–	–	–	–	–	–	–	–						
–	–	16	5	–	–	–	21	–						
–	–	13	–	–	–	–	13	–						
–	–	15	1*d.* and 2*d.*	–	–	–	16	–						
–	–	16	4	–	–	–	20	–						
–	40	–	–	–	14	40	–	1,023	Leicester - - -	1	Clerk -	100 *l.*	5	130 *l.*
										1	Ditto -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
–	–	13	–	–	–	–	13	–		4	Ditto - -	22 *s.*	1 *s.*	27 *s.*
–	–	16	1*d.*	–	–	–	16	–		4	Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	–	16	1*d.* and 2*d.*	–	–	–	16	–						
–	–	21	1*d.* and 2*d.*	–	–	–	21	–		2	Learners at 5 *s.* a week.			
–	–	16	1*d.*	–	–	–	16	–						
–	–	16	1*d.*	–	–	–	16	–		15	Messengers - - ½ *d.* per message.			
–	–	16	1*d.* and 2*d.*	–	–	–	16	–						
–	–	16	1*d.* and 2*d.*	–	–	–	16	–						
–	–	16	1*d.* and 2*d.*	–	–	–	16	–						
–	–	16	1*d.*	–	–	–	16	–			Medical officer, 8 *s.* 6 *d.* a head, estimated at 15 *l.* a year.			
–	–	34	–	–	–	13	47	–						
8	–	46	13	–	–	12	79	–						
–	–	*8	–	–	–	–	8	–						
–	–	*8	–	–	–	–	8	–						
–	–	*8	–	–	–	–	8	–						
–	–	41	10	–	–	–	51	–						
–	–	8	–	–	–	–	8	–						
–	12	–	–	–	–	17	–	165	Lewes - - -	2	Clerks -	16 *s.*	1 *s.*	20 *s.*
–	–	8	1*d.* and 2*d.*	–	–	–	8	–						
–	–	31	–	–	–	–	31	–		3	Messengers at 5 *s.* a week each.			
–	–	*29	–	–	–	–	29	–						
–	10	–	1 *d.*	21	–	–	–	82	Lichfield - - -	1	Clerk - -	14 *s.*	1 *s.*	21 *s.*
–	–	16	1 *d.*	–	–	–	16	–		1	Messenger, at 5 *s.* a week.			
32	25	–	–	–	–	15	–	473	Lincoln - - -	1	Clerk - -	36 *s.*	2 *s.*	44 *s.*
–	–	16	1*d.*	–	–	–	16	–						
–	–	16	–	–	–	–	16	–		2	Ditto - -	22 *s.*	1 *s.*	27 *s.*
–	–	16	1*d.* and 2*d.*	–	–	–	16	–		3	Ditto - -	14 *s.*	1 *s.*	21 *s.*
										2	Messengers, at 7 *s.* 6 *d.* a week each.			
–	–	50	13	–	–	–	63	–						
–	–	16	2*d.*	–	–	–	16	–		1	Ditto - at 6 *s.* - ditto.			
–	–	57	13	–	–	–	70	–						

1 *d.* a Message, with minimum of

* Amounts marked thus (*) include payment for delivery in the Town or Village.

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other Kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Liverpool	2,451	13,874	5,568	21,893	50	18	9	7	4	8	1	–	97	– Open always –		261	20,004	214	3,711
Branch Offices:																			
Corn Exchange	1,038	–	–	1,038	–	Tube station				–	–	–	–	9 to 5	–	–	–	–	–
Eastern District	160	–	584	744	2					–	–	–	2	8 – 8	–	–	–	–	–
Exchange	9,659	–	9,645	19,304	–	Tube station				–	–	–	–	8 – 8	–	–	–	–	–
Lime-street	739	–	–	739	2	–	–	–	–	–	–	–	2	8 – 8	–	–	–	–	–
Northern District	151	–	317	468	1	–	–	–	–	–	–	–	1	8 – 8½	–	–	–	–	–
Southern District	130	–	343	473	1	–	–	–	–	–	–	–	1	8 – 8½	–	–	–	–	–
Water-street	2,203	–	–	2,203	–	Tube station				–	–	–	–	9 – 5	–	–	–	–	–
Stock Exchange	2,667	74	2,653	5,394	4	–	–	–	2	2	–	–	8	9 – 5	–	–	–	–	–
Aigburth	11	–	45	56	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	1	13
Aintree	2	–	3	5	–	1	–	–	–	–	–	–	1	8 – 8	8 to 10	–	–	–	–
Anfield	31	–	85	116	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	1	13
Ash Grove	13	–	–	13	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Athol-street	40	–	–	40	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Bold-street	83	–	–	83	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Bootle	36	–	–	36	–	1	–	–	–	–	–	–	1	8 – 9	–	–	–	–	–
Breck-road	19	–	–	19	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Brunswick-road	28	–	–	28	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Byrom-street	130	–	–	130	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Dingle-hill	30	–	–	30	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Edge-hill	38	–	–	38	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Everton-road	24	–	–	24	–	1	–	–	–	–	–	–	1	9 – 8	–	–	–	–	–
Fairfield	51	–	54	105	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	1	13
Formby	9	–	18	27	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	1	13
Garston	39	–	115	154	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	1	13
Garston Docks	32	–	–	32	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Grassendale	17	–	–	17	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Great Crosby	14	–	27	41	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	1	13
Great George-street	48	–	–	48	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Hale	8	–	13	21	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Halewood	4	–	8	12	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Huyton	17	–	29	46	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Kensington	16	–	59	75	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	1	13
Kirkdale	45	–	127	172	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	1	13
Lodwick-street	185	–	295	480	1	1	–	–	–	–	–	–	2	8 – 8	–	–	–	3	39
Maghull	6	–	12	18	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Old Swan	20	–	–	20	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Oxford-street	26	–	–	26	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Ranelagh-place	681	–	–	681	1	1	–	–	–	–	–	–	2	8 – 8	–	–	–	–	–
Regent's-road	173	–	345	518	1	1	–	–	–	–	–	–	2	8 – 8	–	–	–	4	52
Roby	10	–	12	22	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Seaforth	19	–	49	68	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	1	13
Stoneycroft	70	–	63	133	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	1	13
Upper Parliament-street	62	–	134	196	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	1	13
Walton	12	–	23	35	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	1	13
Waterloo	43	–	92	135	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	1	13
Wavertree	62	–	86	148	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	1	13
West Derby	15	–	15	30	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	1	13
West Derby-road	13	–	–	13	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Woolton	31	–	36	67	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	1	13
Llandyssil	13	–	9	22	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Newcastle Emlyn	27	–	17	44	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Llanelly	84	–	75	159	1	–	–	–	–	–	–	–	1	8 – 8	–	3	109	2	50
Buryport	39	–	43	82	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Llanelly Docks	193	135	215	543	1	–	–	–	–	–	1	1	3	7 – 9	7 – 10	2	38	–	–
Llangollen	29	–	69	98	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Long Stratton	19	–	18	37	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Lostwithiel	28	80	44	152	1	1	–	–	–	–	–	–	2	8 – 8	8 – 10	–	–	–	–
Loughborough	88	24	102	214	2	2	–	–	–	–	–	–	4	7 – 8	7 – 10	1	52	1	13
Mount Sorrel	5	–	14	19	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Sheep Head	2	–	4	6	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–

(*a*) Where only one rate is shown in this column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *England* and *Wales*, for the Year ending 31st March 1875—*continued.*

Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery (*a*).	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.					
									Town.		Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.						
1,321	†330	–	–	–	188	470	–	26,024	Liverpool - - -	1	Superintendent -	300 *l.*	15 *l.*	360 *l.*
										2	Assistant Superintendents.	240 *l.*	10 *l.*	280 *l.*
										6	Ditto - -	180 *l.*	10 *l.*	230 *l.*
										1	Matron - -	100 *l.*	5 *l.*	130 *l.*
										15	Clerks - -	130 *l.*	8 *l.*	170 *l.*
										30	Ditto - -	36 *s.*	2 *s.*	44 *s.*
										50	Ditto - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
										60	Ditto - -	22 *s.*	1 *s.*	27 *s.*
										70	Ditto - -	14 *s.*	1 *s.*	21 *s.*
										1	Clerk - -	At 22 *s.* a week.		
	20							33		15	Clerks - -	Fixed wages 10 *s.* a week each. (29 Clerks are Females.)		
	20							33		3	Learners - -	At 5 *s.* a week.		
		13					13			1	Inspector of messengers.	85 *l.*	5 *l.*	120 *l.*
		13					13							
		13					13			2	Engineers' porters.	1 at 40 *s.*, 1 at 30 *s.*		
		13					13			2	Office porters -	18 *s.*	1 *s.*	24 *s.* (One above maximum.)
		13					13							
		13					13			2	Charwomen -	15 *s.* a week each.		
		13					13			1	Charwoman -	14 *s.* a week. Extra allowances, 6 *s.* 3 *d.*		
		13					13			1	Serjeant - -	16 *s.*	1 *s.*	21 *s.*
	20							33		2	Corporals - -	Fixed wages 12 *s.* a week each.		
	8							21		33	Messengers -	7 *s.*, by 6 *d.* half-yearly to 9 *s.* a week.		
	21							34						
		13					13			27	Ditto - -	5 *s.*, by 6 *d.* half-yearly to 7 *s.* a week.		
		13					13							
	8							21		14	Messengers -	For night duty, at 12 *s.* a week.		
		13					13			86	Docket messengers.	At ¾ *d.* a message.		
		16	3				19							
		16	2 *d.*				16			50	Ditto - -	At ½ *d.* a message.		
		20	10				30			2	Medical officers	8 *s.* 6 *d.* a head, estimated at 189 *l.* a year.		
	20							33						
	20							33				† Includes allowance of 50 *l.* a year to Post Office Controller, and two allowances of 40 *l.* a year each to two Post Office Sub-Controllers.		
	52							91						
		16	3 *d.*				16							
		13					13							
		13					13		Receiving Offices:					
		78					78		Anfield - -	1	Messenger -	5 *s.*	6 *d.* half-yearly.	6 *s.*
	65							117						
		16	2 *d.*				16		Fairfield - -	1	Ditto - -	5 *s.*	ditto	6 *s.*
	20							33	Kensington -	1	Ditto - -	5 *s.*	ditto	6 *s.*
	20							33	Kirkdale - -	1	Ditto - -	5 *s.*	ditto	6 *s.*
	20							33	Lodwick-street -	3	Ditto - -	5 *s.*	ditto	6 *s.*
	20							33	Regent-road -	4	Ditto - -	5 *s.*	ditto	6 *s.*
	37							50	Upper Parliament-street.	1	Ditto - -	5 *s.*	ditto	6 *s.*
	20							33						
	20							33						
		13					13		Sub-Offices:					
	16							29	Aigburth - -	1	Messenger -	5 *s.*	6 *d.* half-yearly.	6 *s.*
		20	1 *d.*, 2 *d.*, and 3 *d.*				20		Formby - -	1	Ditto - -	5 *s.*	ditto	6 *s.*
									Garston - -	1	Ditto - -	5 *s.*	ditto	6 *s.*
		16	1 *d.*, 2 *d.*, and 3 *d.*				16		Great Crosby -	1	Ditto - -	5 *s.*	ditto	6 *s.*
									Seaforth - -	1	Ditto - -	5 *s.*	ditto	6 *s.*
									Stoneycroft -	1	Ditto - -	5 *s.*	ditto	6 *s.*
8	54	–	13	–	–	17	–	251	Walton - -	1	Ditto - -	5 *s.*	ditto	6 *s.*
		16	1 *d.*, 2 *d.*, and 3 *d.*				16		Waterloo - -	1	Ditto - -	5 *s.*	ditto	6 *s.*
									Wavertree - -	1	Ditto - -	5 *s.*	ditto	6 *s.*
								38	West Derby -	1	Ditto - -	5 *s.*	ditto	6 *s.*
									Woolton - -	1	Ditto - -	5 *s.*	ditto	6 *s.*
		30	13				43							
									Llannelly:					
		20	2 *d.*				20		Llanelly Docks, B.O.	2	Clerks - -	14 *s.*	1 *s.*	18 *s.*
												35 *l.* a year charged to Postal Account		
		37	13				50							
	10	–	–	18	–	9	–	102	Loughborough - -	1	Clerk - -	16 *s.*	1 *s.*	20 *s.*
		16	1 *d.* and 2 *d.*				16			1	Ditto - -	5 *s.* fixed wages.		
		16	1 *d.* and 2 *d.*				16					(One of these is a Female.)		

1 *d.* a Message, with minimum of

* Amounts marked thus (*) include payment for delivery in Town or Village.

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other Kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Louth	77	12	96	185	1	1	–	–	–	–	1	–	2	7 to 8	7 to 10	2	78	1	13
Lowestoft	373	498	448	1,319	4	2	–	–	–	–	1	–	7	7 – 9	7 – 10 P.M. P.M. 5 – 6	6	312	6	78
Ludlow	60	116	68	244	–	4	–	–	–	–	1	–	5	7 – 9	A.M. A.M. 7 – 10	–	–	–	–
Brinfield	3	–	3	6	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Luton	114	–	133	247	–	1	–	–	–	–	–	–	1	7 – 9	7 – 10	1	54	2	26
Lutterworth	28	–	22	50	–	1	–	–	–	–	–	–	1	7 – 7.50	7 – 10	–	–	–	–
Lydney	56	–	57	113	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Lyme	54	42	35	131	–	1	–	–	–	–	1	–	2	8 – 8	8 – 10	–	–	–	–
Lymington	100	–	81	181	–	1	–	–	–	–	–	–	1	7½ – 9	8 – 10	–	–	–	–
Hurst Castle	103	–	1	104	–	1	–	–	–	–	–	–	1	– Open always –		2	103	–	–
Brockenhurst	3	–	8	11	–	1	–	–	–	–	–	–	1	8 – 7	8 – 10	–	–	–	–
Lyndhurst	29	–	32	61	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Lynn	322	280	333	935	1	3	–	–	–	–	3	–	7	7 – 9	8 – 10 P.M. P.M. 7 – 9	3	159	3	39
Brancaster	5	–	7	12	–	1	–	–	–	–	–	–	1	8 – 8	A.M. A.M. 8 – 10	–	–	–	–
Burnham	11	–	8	19	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Dersingham	1	–	7	8	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Docking	12	–	13	25	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Hillington	4	–	3	7	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Hunstanton, St. Edmund's	43	12	48	103	–	1	–	–	–	–	1	–	2	8 – 8	8 – 10	–	–	–	–
St. German's	8	–	9	17	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Gayton	1	–	2	3	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Snettisham	6	–	5	11	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Macclesfield	162	58	190	410	1	2	–	–	–	–	–	–	3	7 – 10	8 – 10	4	157	4	52
Bollington	17	–	16	33	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Prestbury	4	–	8	12	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Maidenhead	77	78	97	252	1	1	–	–	–	–	1	–	3	7 – 10	7 – 10	–	–	–	–
Beaconsfield	10	–	16	26	–	–	–	–	–	–	1	–	1	8 – 7	8 – 10	–	–	–	–
Burnham	13	–	16	29	–	–	–	–	–	–	1	–	1	8 – 7	8 – 10	–	–	–	–
Cookham	13	–	24	37	–	–	–	–	–	–	1	–	1	8 – 7	8 – 10	–	–	–	–
Wooburn	6	–	4	10	–	–	–	–	–	–	1	–	1	8 – 7	8 – 10	–	–	–	–
Maidstone	218	382	227	827	1	4	–	–	–	–	2	–	7	7½ to 9½	7½ to 9	4	249	3	35
Aylesford	8	–	20	28	–	1	–	–	–	–	–	–	1	7½ – 8	7½ – 9	–	–	–	–
Hollingbourne	13	–	9	22	–	1	–	–	–	–	–	–	1	7½ – 8	7½ – 9	–	–	–	–
Lenham	6	–	5	11	–	1	–	–	–	–	–	–	1	7½ – 8	7½ – 9	–	–	–	–
Linton	10	–	6	16	–	–	–	–	–	–	1	–	1	7½ – 7½	7½ – 9	–	–	–	–
Tovil	12	–	7	19	–	–	–	–	–	–	1	–	1	7½ – 8	7½ – 9	–	–	–	–
Wateringbury	33	–	–	33	–	1	–	–	–	–	–	–	1	7½ – 8	7½ – 9	–	–	–	–
West Malling	32	19	27	78	–	1	–	–	–	–	1	–	2	7½ – 8	7½ – 9	–	–	–	–
Yalding	15	–	17	32	–	–	–	–	–	–	1	–	1	7½ – 8	7½ – 9	–	–	–	–
Maldon	60	85	102	247	–	1	–	–	–	–	2	–	3	7 – 9	7 – 10	–	–	–	–
Burnham	13	–	14	27	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Heybridge	7	–	20	27	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Latchingdon	3	–	1	4	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Southminster	18	–	10	28	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Malmesbury	32	–	26	58	–	1	–	–	–	–	–	–	1	7 – 9	7 – 10	–	–	–	–
Malton	132	224	119	475	1	1	–	–	–	–	1	–	3	7 – 8	8 – 10	2	114	3	39
Malvern	181	114	229	524	2	1	–	–	–	–	–	–	3	8 – 9	8 – 10	3	135	2	26
Malvern Link	14	–	22	36	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Malvern Wells	16	–	22	38	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *England* and *Wales*, for the Year ending 31st March 1875 – *continued*.

Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY. Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.					
–	10	–	–	–	–	–	–	101	Louth - - -	1 Clerk - -	16*s.*	1*s.*	20*s.*
6	50	–	–	–	–	57	–	503		1 Ditto - -	10*s.* fixed wages.		
										1 Messenger, at 5*s.* a week.			
–	–	37	13	–	–	–	50	–					
–	–	8	1*d.*	–	–	–	8	–					
–	–	–	–	26	–	–	–	106	Lowestoft - - -	1 Clerk - -	28*s.*	1*s.* 6*d.*	35*s.*
										1 Ditto - -	22*s.*	1*s.*	27*s.*
–	–	23	1*d.*	–	–	–	23	–		3 Ditto - -	14*s.*	1*s.*	21*s.*
–	–	21	13	–	–	–	34	–		1 Ditto - -	10*s.* a week.		
–	–	26	13	–	–	–	39	–		6 Messengers, at 5*s.* a week each.			
–	–	35	13	–	–	–	48	–					
–	–	–	–	–	–	4	–	107	Luton - - -	1 Clerk - -	14*s.*	1*s.*	21*s.*
–	–	16	2*d.*	–	–	–	16	–					
–	–	16	2*d.*	–	–	–	16	–		2 Messengers, at 5*s.* a week.			
–	25	–	–	–	–	5	–	228	Lymington: Hurst Castle -				
–	–	*16	–	–	–	–	16	–		1 Clerk - -	22*s.*	1*s.*	27*s.*
–	–	16	2*d.*	–	–	–	16	–		†1 Signalman -	16*s.*	1*s.*	20*s.*
–	–	8	2*d.*	–	–	–	8	–		† Present officer receives 22*s.* 6*d.*			
–	–	16	2*d.*	–	–	–	16	–					
–	–	8	2*d.*	–	–	–	8	–					
–	–	16	2*d.*	–	–	–	16	–					
–	–	8	2*d.*	–	–	–	8	–					
–	–	8	2*d.*	–	–	–	8	–	Lynn - - -	1 Clerk - -	22*s.*	1*s.*	27*s.*
–	–	8	2*d.*	–	–	–	8	–		2 Ditto - -	14*s.*	1*s.*	21*s.*
–	15	–	–	–	–	14	–	238		3 Messengers, at 5*s.* a week each.			
–	–	16	3	–	–	–	19	–					
–	–	13	–	–	–	–	13	–					
–	–	48	13	–	–	–	61	–	Macclesfield - -	1 Clerk - -	22*s.*	1*s.*	27*s.*
–	–	8	2*d.*	–	–	–	8	–					
–	–	8	2*d.*	–	–	–	8	–		1 Clerk - -	14*s.*	1*s.*	21*s.*
–	–	8	2*d.*	–	–	–	8	–					
–	–	8	2*d.*	–	–	–	8	–		1 Ditto - -	12*s.*	6*d.*	15*s.*
–	23	–	–	16	–	–	–	323		Half wages of 1 Boy Clerk, at 10*s.* 6*d.* (other half charged to Postal Account).			
–	–	16	1*d.* and 2*d.*	–	–	–	16	–					
–	–	16	1*d.* and 2*d.*	–	–	–	16	–					
–	–	16	1*d.* and 2*d.*	–	–	–	16	–		4 Messengers, at 5*s.* a week each.			
–	–	8	1*d.* and 2*d.*	–	–	–	8	–					
–	–	8	1*d.* and 2*d.*	–	–	–	8	–					
–	–	26	–	–	–	–	26	–	Maidstone - - -	1 Clerk - -	28*s.*	1*s.* 6*d.*	35*s.*
–	–	26	2*d.*	–	–	–	26	–					
–	–	8	1*d.* and 2*d.*	–	–	–	8	–		2 Ditto - -	22*s.*	1*s.*	27*s.*
										1 Ditto - -	12*s.* a week.		
–	–	39	13	–	–	10	62	–		2 Messengers at 5*s.* week each.			
–	–	8	2*d.*	–	–	–	8	–					
–	–	8	2*d.*	–	–	–	8	–		1 Ditto - - 3*s.* 4*d.* „			
–	–	8	2*d.*	–	–	–	8	–					
–	–	8	2*d.*	–	–	–	8	–	Malton - - -	2 Clerks - -	14*s.*	1*s.*	21*s.*
–	–	21	13	–	–	–	34	–	(One of the present officers is on scale	-	22*s.*	1*s.*	27*s.*)
										3 Messengers at 5*s.* a week each.			
–	13	–	–	–	–	10	–	176					
–	15	–	–	–	–	–	–	176	Malvern - - -	3 Clerks - -	14*s.*	1*s.*	21*s.*
–	–	16	1*d.*	–	–	–	16	–		(Two of these are females.)			
–	–	16	2*d.*	–	–	–	16	–		2 Messengers, at 5*s.* a week.			

1*d.* a Message, with minimum of

* Amounts marked thus (*) include payment for delivery in the Town or Village.

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other Kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Manchester - - - -	1,039	–	22	1,061	–	Tube Station				–	–	–	–	8 to 8	–	306	21,174	156	3,656
Branch Offices:																			
Corn Exchange - -	95	–	–	95	–	–	–	–	–	–	–	–	–	11 – 2	Tuesdays and Thursdays.	–	–	–	–
Mosley-street - - -	967	–	–	967	–	Pneumatic Tube				–	–	–	–	8 – 6	–	–	–	–	–
Royal Exchange - -	2,891	–	2,278	5,169	–	Tube Station				–	–	–	–	8 – 8	–	–	–	–	–
Stock Exchange - -	6,673	1,025	3,414	11,112	14	–	–	–	–	3	–	–	17	9 – 5	–	–	–	–	–
Thomas-street - - -	2,562	–	1,053	3,615	1	–	–	–	–	–	–	–	1	7 – 6	–	–	–	–	–
York-street (*10 duplex) -	3,199	22,649	6,660	32,508	57 *8	24	8	4	1	18 *2	6	1	129	- Open always -		–	–	–	–
Alderley Edge - -	31	–	41	72	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Ancoats, Great - -	29	–	–	29	–	1	–	–	–	–	–	–	1	8 – 6	–	–	–	–	–
Bacup - - - -	92	–	117	209	1	–	–	–	–	1	–	–	2	8 – 8	8 – 10	–	–	–	–
Blue Pits - - -	6	–	7	13	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Bradford - - -	25	–	38	63	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Broughton, Higher -	13	–	55	68	–	1	–	–	–	–	–	–	1	8 – 6	–	–	–	–	–
Cheadle - - -	13	–	17	30	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Cheetham Hill - -	24	–	67	91	–	1	–	–	–	–	–	–	1	8 – 6	–	–	–	–	–
Chester Road - -	70	–	–	70	–	1	–	–	–	–	–	–	1	8 – 6	–	–	–	–	–
Chowbent - - -	10	–	19	29	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Delph - - - -	3	–	12	15	–	1	–	–	–	–	–	–	1	8 – 8	7 – 9	–	–	–	–
Denton - - -	18	–	49	67	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Didsbury - - -	18	–	21	39	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Dobcross - - -	3	–	3	6	–	1	–	–	–	–	–	–	1	8 – 8	7 – 9	–	–	–	–
Droylsden - - -	20	–	28	48	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Eccles - - - -	44	–	72	116	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Failsworth - - -	4	–	12	16	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Gee Cross - - -	2	–	5	7	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Glossop - - -	20	–	22	42	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Gorton - - - -	20	–	29	49	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Greenfield - - -	19	–	25	44	–	1	–	–	–	–	–	–	1	8 – 8	7 – 9	–	–	–	–
Hadfield - - -	11	–	16	27	–	1	–	–	–	–	–	–	1	8 – 8	7 – 9	–	–	–	–
Handforth - - -	4	–	6	10	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Haslingdon - - -	22	–	43	65	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Hebden Bridge - -	19	–	16	35	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Heywood - - -	67	–	80	147	–	–	–	–	–	1	–	–	1	7 – 8	8 – 10	–	–	–	–
Hollinwood - - -	10	–	–	10	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Hooley Hill - - -	23	–	18	41	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Hyde - - - -	88	–	85	173	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Hyde Road - - -	44	–	104	148	–	1	–	–	–	–	–	–	1	8 – 6	–	–	–	–	–
Knott Mill - - -	140	–	120	260	–	1	–	–	–	–	–	–	1	8 – 6	–	–	–	–	–
Lees - - - -	17	–	29	46	–	2	–	–	–	–	–	–	2	8 – 8	8 – 10	–	–	–	–
Leigh - - - -	57	–	80	137	–	2	–	–	–	–	–	–	2	8 – 8	8 – 10	–	–	–	–
Levenshulme - -	8	–	18	26	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Littleborough - -	20	–	31	51	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Longsight - - -	22	–	57	79	–	1	–	–	–	–	–	–	1	8 – 6	–	–	–	–	–
Lower Oldham Road -	136	–	57	193	–	1	–	–	–	–	–	–	1	8 – 6	–	–	–	–	–
Luddendenfoot - -	11	–	17	28	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Middleton - - -	43	–	52	95	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Mossley - - -	32	–	40	72	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Moss Side - - -	14	–	–	14	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Mottram - - -	8	–	12	20	–	1	–	–	–	–	–	–	1	8 – 8	7 – 9	–	–	–	–
Mytholmroyd - -	8	–	9	17	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Newton Heath - -	29	–	36	65	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Oxford Road - -	122	–	256	378	–	–	–	–	–	1	–	–	1	8 – 6	–	–	–	–	–
Patricroft - - -	29	–	32	61	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Pendlebury - - -	11	–	21	32	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Pendleton - - -	80	–	135	215	–	1	–	–	–	–	–	–	1	8 – 6	–	–	–	–	–
Piccadilly - - -	360	–	–	360	–	1	–	–	–	–	–	–	1	8 – 6	–	–	–	–	–
Prestwich - - -	16	–	36	52	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Queen's Road - -	55	–	86	141	–	1	–	–	–	–	–	–	1	8 – 6	–	–	–	–	–
Ramsbottom - -	24	–	24	48	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Rawtonstall - - -	43	–	54	97	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Redbank - - -	27	–	–	27	–	1	–	–	–	–	–	–	1	8 – 6	–	–	–	–	–
Regent Road - -	38	–	–	38	–	1	–	–	–	–	–	–	1	8 – 6	–	–	–	–	–
Rusholme - - -	10	–	–	10	–	–	–	–	–	–	1	–	1	8 – 6	–	–	–	–	–
Sale - - - -	18	–	54	72	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Salford - - -	94	–	185	279	–	–	–	–	–	1	–	–	1	8 – 6	–	–	–	–	–
St. Peter's - - -	380	–	–	380	1	–	–	–	–	–	–	–	1	8 – 6	–	–	–	–	–
Stacksteads - - -	6	–	12	18	–	–	–	–	–	1	–	–	1	8 – 8	8 – 10	–	–	–	–
Strangeways - -	139	–	88	227	–	1	–	–	–	–	–	–	1	8 – 6	–	–	–	–	–
Stretford - - -	28	–	36	64	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *England* and *Wales*, for the Year ending 31st March 1875—*continued*.

Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
									Town.	Force.		Minimum.	Annual Increment.	Maximum.
£.	£.		£.	£.	£.	£.	£.	£.						
1,451	200	–	–	–	186	–	–	26,667	Manchester - -	1	Superintendent -	300 *l.*	15 *l.*	360 *l.*
–	–	–	–	–	–	–	–	–		1	Principal Clerk -	240 *l.*	10 *l.*	280 *l.*
–	–	–	–	–	–	–	–	–		1	Assistant Superintendent.	240 *l.*	10 *l.*	280 *l.*
–	–	–	–	–	–	–	–	–		5	Assistant Superintendents.	180 *l.*	10 *l.*	230 *l.*
–	–	16	2 *d.*	–	–	–	16	–		15	Clerks - -	130 *l.*	8 *l.*	170 *l.*
–	–	13	–	–	–	–	13	–		35	Ditto - -	36 *s.*	2 *s.*	44 *s.*
–	–	36	21	–	–	–	57	–		60	Ditto - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
–	–	16	2 *d.*	–	–	–	16	–		65	Ditto - -	22 *s.*	1 *s.*	27 *s.*
–	–	22	1 *d.*	–	–	–	22	–		70	Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	–	20	–	–	–	–	20	–		35	Ditto - -	10 *s.* a week, fixed wages.		
–	–	8	2 *d.*	–	–	–	8	–		18	Learners at 5 *s.* a week fixed wages.			
–	–	20	–	–	–	–	20	–		1	Inspector of Messengers.	85 *l.*	5 *l.*	120 *l.*
–	–	13	–	–	–	–	13	–		1	Assistant Inspector. to rise to 26 *s.* after 10 years' service.	18 *s.*	1 *s.*	24 *s.*
–	–	16	2 *d.*	–	–	–	16	–		3	Porters - - with extra allowance of 3 *s.* a week to each.	18 *s.*	1 *s.*	24 *s.*
–	–	22	2 *d.*	–	–	–	22	–		2	Porters at 18 *s.* fixed wages.			
–	–	8	2 *d.*	–	–	–	8	–		2	Corporal messengers at 12 *s.* a week each.			
–	–	16	10	–	–	–	26	–		2	Ditto - - ditto - at 10 *s.* - ditto.			
–	–	16	2 *d.*	–	–	–	16	–		27	Messengers -	7 *s.*	6 *d.* half-yearly.	9 *s.*
–	–	16	2 *d.*	–	–	–	16	–		51	Messengers at 5 *s.* a week each.			
–	–	16	4 *d.*	–	–	–	16	–		5	Ditto - at 1 *d.* a message.			
–	–	16	2 *d.*	–	–	–	16	–		62	Ditto - at ¾ *d.* per message.			
–	–	16	13	–	–	–	29	–			Including cost of messengers at sub-offices.			
–	–	16	2 *d.*	–	–	–	16	–						
–	–	35	26	–	–	–	61	–						
–	–	21	16	–	–	–	37	–						
–	–	16	12	–	–	–	28	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	–	20	–	–	–	–	20	–						
–	–	31	–	–	–	–	31	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	–	30	13	–	–	–	43	–						
–	–	16	10	–	–	–	26	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	–	20	–	–	–	–	20	–						
–	–	31	–	–	–	–	31	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	–	21	13	–	–	–	34	–						
–	–	25	13	–	–	–	38	–						
–	–	13	–	–	–	–	13	–						
–	–	16	3 *d.*	–	–	–	16	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	–	16	10	–	–	–	26	–						
–	–	47	–	–	–	–	47	–						
–	–	16	13	–	–	–	29	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	–	20	–	–	–	–	20	–						
–	–	39	–	–	–	–	39	–						
–	–	16	13	–	–	–	29	–						
–	–	20	–	–	–	–	20	–						
–	–	16	13	–	–	–	29	–						
–	–	23	2 *d.*	–	–	–	23	–						
–	–	13	–	–	–	–	13	–						
–	–	13	–	–	–	–	13	–						
–	–	5	–	–	–	–	5	–						
–	–	16	1 *d.*	–	–	–	16	–						
–	–	26	–	–	–	–	26	–						
–	–	52	–	–	–	–	52	–						
–	–	16	12	–	–	–	28	–						
–	–	26	–	–	–	–	26	–						
–	–	16	2 *d.*	–	–	–	16	–						

1 *d.* a Message, with minimum of

*Amounts marked thus (*) include payment for delivery in the Town or Village.

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)--Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other Kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Manchester—*continued.*																			
Stretford Road	71	–	303	374	–	–	–	–	–	1	–	–	1	8 to 6	– –	–	–	–	–
Swinton	7	–	18	25	–	1	–	–	–	–	–	–	1	8 – 8	8 to 10	–	–	–	–
Tyldesley	13	–	22	35	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Upper Mill	5	–	–	5	–	1	–	–	–	–	–	–	1	8 – 8	7 – 9	–	–	–	–
Waterfoot	45	–	54	99	–	–	–	–	–	1	–	–	1	8 – 8	8 – 10	–	–	–	–
Wilmslow	29	–	32	61	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Withington	22	–	57	79	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Worsley	18	–	20	38	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Manningtree	26	50	50	126	–	1	–	–	–	–	1	–	2	7 – 9	7 – 10	–	–	–	–
Mansfield	75	75	96	246	1	2	–	–	–	–	–	–	3	7 – 8	7 – 10	–	–	–	–
Annesley Woodhouse	14	–	12	26	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Sutton-in-Ashfield	14	–	26	40	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Warsop	4	–	4	8	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
March	21	–	25	46	–	2	–	–	–	–	–	–	2	8 – 8	8 – 10	–	–	–	–
Chatteris	26	–	30	56	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Manea	7	–	5	12	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Margate	673	505	808	1,986	2	4	–	–	–	–	–	1 Duplex.	7	7 – 9½	7 – 10 P.M. P.M. 5 – 6	4	237	4	52
Northumberland Road	123	–	–	123	–	–	–	–	–	–	1	–	1	8 – 8	– –	–	–	–	–
Market Deeping	11	–	14	25	–	1	–	–	–	–	–	–	1	7 – 9	A.M. A.M. 7 – 10	–	–	–	–
Market Drayton	35	–	42	77	1	–	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Market Harborough	48	77	54	179	1	2	–	–	–	–	1	–	4	7 – 9	7 – 10	–	–	–	–
Market Rasen	18	7	26	51	–	2	–	–	–	–	–	–	2	7 – 8	8 – 10	–	–	–	–
Binbrook	6	–	4	10	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Marlborough	52	35	51	138	–	2	–	–	–	–	1	–	3	7 – 9	7½ – 10	–	–	–	–
Burbage	10	–	1	11	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Pewsey	19	–	17	36	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Marlow	81	–	69	150	1	–	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Maryport	130	–	159	289	1	–	–	–	1	–	–	–	2	7 – 9	8¼ – 9¼ And from 12¼ – 1½	–	–	2	41
Matlock Bath	49	171	31	251	1	1	–	–	–	–	–	–	2	7 – 9	7 – 10	–	–	–	–
Cromford	19	–	9	28	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Matlock Bridge	60	–	66	126	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Winster	13	–	8	21	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Melksham	28	–	37	65	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Melton Mowbray	66	15	69	150	–	3	–	–	–	–	–	–	3	7 – 9	7 – 10	–	–	–	–
Harby	1	–	2	3	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Waltham	3	–	1	4	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Merthyr Tydvil	193	32	162	387	1	1	–	–	–	–	1	–	3	7 – 8	7 – 10	–	–	–	–
Troedyrhiew	15	–	15	30	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Micheldever Station	Not open for Telegraphic business.																		
Overton	4	–	6	10	–	–	–	–	–	–	1	–	1	7 – 8	7 – 10	–	–	–	–
Whitchurch	5	–	12	17	–	–	–	–	–	–	1	–	1	8 – 7	8 – 10	–	–	–	–

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *England* and *Wales*, for the Year ending 31st March 1875—*continued*.

Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
									Town.	Force.		Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.						
–	–	39	–	–	–	–	39	–						
–	–	16	3 *d.*	–	–	–	16	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	–	16	10	–	–	–	26	–						
–	–	29	1 *d.*	–	–	–	29	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	–	8	13	–	–	–	21	–						
–	–	16	10	–	–	–	26	–						
–	–	20	13	–	–	–	33	–						
–	–	20	26	–	–	–	46	–						
–	–	16	1*d.* and 2*d.*	–	–	–	16	–						
–	–	16	1*d.* and 2*d.*	–	–	–	16	–						
–	–	16	1 *d.*	–	–	–	16	–						
–	–	37	13	–	–	–	50	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	30	–	–	18	–	35	–	372	Margate	1	Clerk	36 *s.*	2 *s.*	44 *s.*
–	–	*16	–	–	–	–	16	–		2	Ditto	16 *s.*	1 *s.*	20 *s.*
–	–	*21	2 *d.*	–	–	–	21	–		1	Ditto	12 *s.*	6 *d.*	15 *s.*
–	–	25	13	–	–	–	38	–			(Two of these are females.)			
–	–	*47	13	–	–	–	60	–		4	Messengers	5 *s.* a week.		
–	–	35	13	–	–	–	48	–						
–	–	16	1 *d.*	–	–	–	16	–						
–	–	42	13	–	–	–	55	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	–	25	13	–	–	–	38	–						
–	36	–	–	–	–	–	–	77						
–	–	40	18	–	–	10	68	–						
–	–	16	–	–	–	–	16	–						
–	–	21	2*d.*	–	–	–	21	–						
–	–	16	1*d.* and 2*d.*	–	–	–	16	–						
–	–	26	13	–	–	–	39	–						
–	–	*47	–	–	–	–	47	–						
–	–	16	1 *d.*	–	–	–	16	–						
–	–	16	1 *d.*	–	–	–	16	–						
–	–	50	39	–	–	–	89	–						
–	–	8	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	8	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	–	8	2 *d.*	–	–	5	13	–						

1 *d.* a Message, with minimum of

* Amounts marked thus (*) include payment for delivery in the Town or Village.

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other Kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Middlesborough	1,359	623	1,531	3,513	3	4	–	–	8	1	1	–	17	7 – 8	8 – 10	15	792	12	255
Eston	13	–	10	23	–	1	–	–	–	–	–	–	1	7 – 8	9 – 10	–	–	–	–
Normanby	5	–	1	6	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
North Ormesby	18	–	6	24	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	1	13
Port Clarence	5	–	4	9	–	1	–	–	–	–	–	–	1	7 – 8	9 – 10	–	–	–	–
South Bank	20	–	14	34	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Middlewich	23	9	20	52	–	1	–	–	–	–	1	–	2	8 – 8	8 – 10	–	–	–	–
Holmes Chapel	4	–	7	11	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Winsford	27	–	39	66	–	1	–	–	–	–	–	–	1	8 – 9	8 – 10	–	–	–	–
Midhurst	14	–	20	34	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Milford Haven	65	41	35	141	1	1	–	–	–	–	–	–	2	8 – 8	8 – 10	–	–	–	–
Hakin	21	–	24	45	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
St. Ann's Head	18	–	–	18	1	–	–	–	–	–	–	–	1	7½ – 1	2 – 7	1	84	–	–
Milnthorpe	14	–	26	40	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Mitcham	17	–	35	52	–	1	–	–	–	–	–	–	1	7 – 9	7 – 9	–	–	–	–
Monmouth	104	–	83	187	–	2	–	–	–	–	–	–	2	8 – 8	8 – 10	–	–	–	–
Moreton-in-Marsh	33	88	32	153	–	3	–	–	–	–	–	–	3	8 – 8	8 – 10	–	–	–	–
Blockley	4	–	6	10	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Bourton-on-the-Water	14	–	11	25	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Campden	9	–	7	16	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Stow-on-the-Wold	12	–	17	29	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Morpeth	59	–	78	137	1	–	–	–	–	–	–	–	1	7 – 8	7½ – 10	–	–	–	–
Bedlington	11	–	37	48	–	–	–	–	–	–	1	–	1	7 – 8	7 – 10	–	–	–	–
Newbiggin-by-the-Sea	52	–	35	87	–	–	–	–	–	–	1	–	1	7 – 8	9 – 10 / P.M. P.M. 12¾ – 1¾ / A.M. A.M.	–	–	–	–
Rothbury	33	–	27	60	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Nantwich	46	14	46	106	–	1	–	–	–	–	–	–	1	7 – 10	8 – 10	–	–	–	–
Audlem	5	–	9	14	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Narberth	21	–	18	39	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Neath	312	–	313	625	1	2	–	–	–	–	–	–	3	7 – 9	7 – 10	2	107	3	39
Needham Market	5	3	7	15	–	1	–	–	–	–	1	–	2	7 – 8	7 – 10	–	–	–	–
Coddenham	1	–	2	3	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Newark	152	73	156	381	2	3	–	–	–	–	–	–	5	7 – 8	7 – 10	1	64	3	39
Branch Office: Corn Exchange	9	–	–	9	–	1	–	–	–	–	–	–	1	12 – 3 On Wednesdays only.	–	–	–	–	–
Bassingham	5	–	6	11	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Collingham	1	–	10	11	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Newton-on-Trent	5	–	3	8	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Ollerton	7	–	7	14	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Tuxford	13	–	14	27	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Newbury	110	25	114	249	–	2	–	–	–	–	1	–	3	7 – 9	7 – 10	–	–	–	–
East Ilsley	16	–	15	31	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Kingsclere	21	–	15	36	–	–	–	–	–	–	1	–	1	7 – 8	7 – 10	–	–	–	–
Woolton Hill	16	–	11	27	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Newcastle, Staff	76	143	81	300	1	4	–	–	–	–	1	–	6	7 – 10	7½ – 10	2	85	2	26
Chesterton	18	–	25	43	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Madeley	2	–	7	9	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Silverdale	20	–	27	47	–	–	–	–	–	–	1	–	1	8 – 6	8 – 10	–	–	–	–
Woore	6	–	1	7	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–

(a) Where only one rate is shown in this Column it is for delivery n the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the seond is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *England* and *Wales*, for the Year ending 31st March 1875—*continued*.

Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
									Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.					
47	40		–	–	–	0	–	1,154					
–	–		*16	–	–	–	16	–					
–	–		16	1*d.* and 2*d.*	–	–	16	–					
–	20		–	4	–	–	–	37					
–	–		*16	–	–	–	16	–	Middlesborough -	1 Superintendent -	100 *l.*	5 *l.*	130 *l.*
–	–		*16	–	–	–	16	–		1 Clerk - -	36 *s.*	2 *s.*	44 *s.*
										1 Ditto - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
–	–		–	13	–	–	13	–		3 Ditto - -	22 *s.*	1 *s.*	27 *s.*
–	–		–	–	–	–	–	–		4 Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	–		16	–	–	–	16	–		4 Ditto - -	12 *s.* a week fixed wages. (One of these is a female.)		
										1 Learner - -	5 *s.* ditto - ditto.		
–	–		31	13	–	–	44	–		12 Messengers, at ¾ *d.* a message.			
–	–		68	13	–	–	81	–					
–	–		16	8	–	–	24	–					
–	–		–	–	–	–	–	84	Milford Haven - -	1 Clerk - - (For Admiralty work).	28 *s.*	1 *s.* 6 *d.*	35 *s.*
–	–		20	1*d.* and 2*d.*	–	–	20	–					
–	–		34	13	–	–	47	–					
–	–		34	13	–	–	47	–					
–	–		31	7	–	–	38	–					
–	–		16	1 *d.*	–	–	16	–					
–	–		16	1 *d.*	–	–	16	–					
–	–		16	1 *d.*	–	–	16	–					
–	–		16	1 *d.*	–	–	16	–					
–	–		23	13	–	–	36	–					
–	–		8	1*d.* and 2*d.*	–	–	8	–					
–	–	1 *d.* a Message, with a minimum of	8	1*d.* and 2*d.*	–	–	8	–					
–	–		16	1*d.* and 2*d.*	–	–	16	–					
–	–		35	13	–	–	48	–					
–	–		8	2 *d.*	–	–	8	–					
–	–		20	13	–	–	33	–					
–	13		–	–	–	–	–	159	Neath - - -	1 Clerk - -	22 *s.*	1 *s.*	27 *s.*
										1 Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	–		23	2 *d.*	–	–	23	–		3 Messengers, at 5 *s.* a week each.			
–	–		8	2 *d.*	–	–	8	–					
–	18		–	5	30	–	10	–	166				
–	–		–	–	–	–	–	–	Newark - - -	1 Clerk - -	22 *s.*	1 *s.*	27 *s.*
										3 Messengers, at 1 *d.* a message.			
										Extra allowance for delivery	2 *s.* a week.		
–	–		16	1*d.*	–	–	16	–					
–	–		16	1*d.* and 2*d.*	–	–	16	–					
–	–		16	1*d.*	–	–	16	–					
–	–		16	–	–	–	16	–					
–	–		16	1*d.*	–	–	16	–					
–	–		59	18	–	–	77	–					
–	–		8	2*d.*	–	–	8	–					
–	–		8	2*d.*	–	–	8	–					
–	–		8	2½*d.*	–	–	8	–	Newcastle, Staff -	1 Clerk - -	14 *s.*	1 *s.*	21 *s.*
										1 Ditto - -	12 *s.* (fixed wages.)		
–	12		–	–	–	10	–	133		2 Messengers, at 5 *s.* a week.			
–	–		16	–	–	–	16	–					
–	–		*16	–	–	–	16	–					
–	–		8	4	–	–	12	–					
–	–		*16	–	–	–	16	–					

* Amounts marked thus (*) include payment for delivery in the Town or Village.

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other Kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Newcastle-on-Tyne (Quay side).	3,831	9,168 2,185*	6,095	21,279	25	11	6	–	15	2	10	3	72	- Open always -		139	8,673	99	1,893
Head Post Office (Arcade)	561	–	–	561	1	–	–	–	–	–	–	–	1	9 to 5	–	–	–	–	–
Branch Office:																			
Neville-street	482	–	–	482	1	–	–	–	–	–	–	–	1	9 – 10	–	–	–	–	–
Amble	38	–	31	69	–	1	–	–	–	–	–	–	1	7 – 8	8 to 10	–	–	–	–
Annfield	20	–	19	39	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Beale	5	–	1	6	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Belsay	1	–	6	7	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Blanchland	13	–	12	25	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Blaydon	25	–	64	89	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Cambo	3	–	6	9	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Capheaton	3	–	3	6	–	1	–	–	–	–	–	–	1	8 – 7	8 – 10	–	–	–	–
Corbridge	14	–	17	31	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Cramlington	14	–	19	33	–	–	–	–	–	–	1	–	1	7 – 8	7½ – 10	–	–	–	–
Dipton	9	–	6	15	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Felling	16	–	31	47	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Hebburn	12	–	9	21	–	–	–	–	1	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Jarrow	85	–	103	188	–	–	–	–	1	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Kirkwhelpington	4	–	2	6	–	1	–	–	–	–	–	–	1	9 – 7	–	–	–	–	–
Northumberland-street	30	–	–	30	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Otterburn	15	–	11	26	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Ponteland	4	–	4	8	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Prudhoe	2	–	6	8	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Riding Mill	11	–	12	23	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Stermfordham	3	–	6	9	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Stocksfield	6	–	8	14	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Walker	20	–	18	38	–	1	–	–	–	–	–	–	1	7 – 7	8 – 10	–	–	–	–
Wallsend	5	–	11	16	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Willington Quay	25	–	37	62	–	1	–	–	–	–	–	–	1	7 – 7	8 – 10	–	–	–	–
Newmarket	259	66	188	513	2	2	–	–	1	–	–	–	5	8 – 8	8 – 10	2	173	2	26
Haverhill	18	37	19	74	–	1	–	–	–	–	1	–	2	8 – 8	8 – 10	–	–	–	–
Wickham Brook	–	–	4	4	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Newnham	32	–	41	73	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Blakeney	7	–	15	22	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Cinderford	21	–	12	33	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Newport, I. W.	103	–	135	238	1	2	–	–	–	–	–	–	3	7 – 8½	7½ – 10 P.M. P.M. 5 – 6	–	–	–	–
Freshwater	51	–	42	93	–	1	–	–	–	–	–	–	1	8 – 8	A.M. A.M. 8 to 10	–	–	–	–
Niton	26	–	9	35	–	–	–	–	–	–	1	–	1	8 – 6	8 – 10	–	–	–	–
Yarmouth	43	–	23	66	–	2	–	–	–	–	–	–	2	8 – 8	8 – 10	–	–	–	–
Newport (Mon.)	382	51	283	716	1	1	–	–	1	–	1	–	4	8 – 9.25	8 – 10 7 – 10	16	1,139	13	247
Branch Office:																			
The Docks	708	936	758	2,402	8	5	–	–	1	–	1	–	15	7 – 10	P.M. P.M. 5 – 6	–	–	–	–
Abercarne	14	–	11	25	–	1	–	–	–	–	–	–	1	8 – 8	A.M. A.M. 8 – 10	–	–	–	–
Abertillery	16	2	11	29	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Bassalley	5	–	7	12	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Blackwood	13	–	15	28	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Caerleon	5	–	6	11	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Crumlin	15	–	18	33	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Cwmbran	35	–	34	69	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Machen	11	–	5	16	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Maindee	10	–	21	31	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Raglan	9	–	12	21	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Risca	21	–	18	39	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Usk	31	–	22	53	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–

☞ (*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Great Northern Telegraph Company's Messages.

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ESTABLISHMENTS in *England* and *Wales*, for the Year ending 31st March 1875—*continued*.

Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY. Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.					
360	75	–	–	–	105	161	–	11,267	Newcastle-on-Tyne -	1 Superintendent -	240 *l.*	10 *l.*	280 *l.*
										4 Assistant ditto -	130 *l.*	8 *l.*	170 *l.*
		–	–	–	–	–	–	–		15 Clerks - -	36 *s.*	2 *s.*	44 *s.*
										20 Ditto - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
		–	–	–	–	–	–	–		30 Ditto - -	22 *s.*	1 *s.*	27 *s.*
		16	–	–	–	–	16	–		40 Ditto - -	14 *s.*	1 *s.*	21 *s.*
		16	1*d.* and 2*d.*	–	–	–	16	–		1 Ditto, at 27 *s.* a week.			
		–	–	–	–	–	–	–		1 Ditto, at 18 *s.* ditto.			
		16	1*d.* and 2*d.*	–	–	–	16	–		22 Ditto, at 14 *s.* ditto.			
		*16	–	–	–	–	16	–		5 Ditto, at 10 *s.* ditto.			
		–	1*d.* and 2*d.*	–	–	–	–	–		Half wages of 1 Clerk on Postal Establishment, on scale 27 *s.* by 1 *s.* 6 *d.* to 35 *s.*, (other half charged to Postal Account).			
		16	1*d.* and 2*d.*	–	–	–	16	–					
		*16	–	–	–	–	16	–					
		*16	–	–	–	–	16	–		1 Inspector of Messengers.	22 *s.*	1 *s.*	2 *s.*
		8	1*d.* and 2*d.*	–	–	–	8	–					
		16	1*d.* and 2*d.*	–	–	–	16	–		1 Assistant ditto -	12 *s.*	6 *d.*	16 *s.*
		8	1*d.* and 2*d.*	–	–	–	8	–		16 Messengers, at 8 *s.* a week each.			
		16	1*d.* and 2*d.*	–	–	–	16	–		11 Ditto - at 6 *s.* ,,			
		16	13	–	–	–	29	–		70 Ditto - at 1 *d.* per message.			
		*16	–	–	–	–	16	–		Medical Officer, 8 *s.* 6 *d.* a head; estimated at 105 *l.* a year.			
		5	–	–	–	–	5	–					
		*16	–	–	–	–	16	–					
		*16	–	–	–	–	16	–					
		*16	–	–	–	–	16	–					
		*16	–	–	–	–	16	–					
		16	–	–	–	–	16	–					
		*16	–	–	–	–	16	–					
		16	1*d.* and 2*d.*	–	–	–	16	–					
		*16	–	–	–	–	16	–					
		*16	–	–	–	–	16	–					
50	25	–	–	–	–	73	–	347	Newmarket - -	1 Superintendent -	100 *l.*	5 *l.*	130 *l.*
		20	2 *d.*	–	–	–	20	–		1 Clerk - -	14 *s.*	1 *s.*	21 *s.*
		8	2 *d.*	–	–	–	8	–		2 Messengers, at 5 *s.* a week each.			
		21	13	–	–	–	34	–					
		16	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	16	–					
		8	2*d.* and 3*d.*	–	–	–	8	–					
		64	13	–	–	–	77	–					
		16	13	–	–	–	29	–					
		8	2 *d.*	–	–	–	8	–					
		26	13	–	–	–	39	–					
67	45	–	–	–	11	42	–	1,551	Newport (Mon.) -	1 Superintending Clerk.	100 *l.*	5 *l.*	130 *l.*
		–	–	–	–	–	–	–		(Present Officer on fixed salary of 172 *l.*)			
		16	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	16	–		3 Clerks - -	36 *s.*	2 *s.*	44 *s.*
		16	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	16	–		4 Ditto - -	22 *s.*	1 *s.*	27 *s.*
		16	2*d.* and 3*d.*	–	–	–	16	–		5 Ditto - -	14 *s.*	1 *s.*	21 *s.*
		16	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	16	–		2 Ditto, at 10 *s.* a week, fixed wages.			
										£. 104 of the salaries of the Postal Clerks are charged to Telegraphs.			
										1 Learner at 5 *s.* a week.			
		16	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	16	–		1 Messenger, at 7 *s.* a week.			
										12 Ditto, at $\frac{2}{4}$ *d.* a message.			
		16	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	16	–		Medical Officer, 8 *s.* 6 *d.* a head; estimated at 12 *l.* a year.			
		16	8	–	–	–	24	–					
		16	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	16	–					
		16	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	16	–					
		16	2*d.* and 3*d.*	–	–	–	16	–					
		16	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	16	–					
		21	8	–	–	–	29	–					

1 *d.* a Message, with a minimum of

* Amounts marked thus (*) include payment for delivery in the Town or Village.

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of Clerks.		Messengers and Boys.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other Kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		
Newport Pagnel	31	52	41	124	–	2	–	–	–	–	–	–	2	7 to 9	7 to 10	–	–	–	–
Olney	10	–	21	31	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Newport, Salop	42	–	50	92	1	–	–	–	–	–	–	–	1	7½ – 9½	8 – 10	–	–	–	–
Newton Abbot	68	181	94	343	2	2	–	–	–	–	–	–	4	7 – 9½	7 – 10	1	38	–	–
Ashburton	15	–	21	36	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Bovey Tracey	13	–	8	21	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Buckfastleigh	31	–	31	62	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Chudleigh	9	–	12	21	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Newton-le-Willows	14	76	30	120	–	2	–	–	–	–	–	–	2	7½ – 8½	7½ – 10	–	–	–	–
Earlestown	11	–	24	35	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Golborne	5	–	14	19	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Newtown (Mont.)	74	87	67	228	1	1	–	–	–	–	–	–	2	7 – 9	8½ – 10	–	–	–	–
Normanton	113	6	103	222	1	3	–	–	–	–	1	–	5	8 – 10¼	8 – 10	2	80	2	–
Aberford	8	–	4	12	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Altofts	2	–	–	2	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Castleford	56	–	78	134	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Cleckheaton	30	–	66	96	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Elland	17	1	30	48	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Heckmondwike	77	–	119	196	–	1	–	–	–	2	–	–	3	8 – 8	–	2	57	–	–
Knottingley	30	–	45	75	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Millbridge	17	–	17	34	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Mirfield	23	8	39	70	1	1	–	–	–	–	–	–	2	8 – 8	8 – 10	–	–	–	–
Ravensthorpe	10	–	19	29	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Sherburn	3	–	3	6	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
South Milford	5	–	9	14	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Sowerby Bridge	68	40	90	198	–	2	–	–	1	–	–	–	3	7 – 9	8 – 10	2	68	–	–
Northallerton	57	8	62	127	–	–	–	–	–	2	–	–	2	7 – 10	7 – 10	–	–	–	–
Great Aytoun	21	–	20	41	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Guisborough	33	–	39	72	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Stokesley	12	–	15	27	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Northampton	377	62	411	850	3	4	–	–	–	–	–	–	7	7 – 10	7 – 10	9	406	5	2
Blisworth	4	–	13	17	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Brixworth	9	–	7	16	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Earls Barton	15	–	14	29	–	1	–	–	–	–	–	–	1	8 – 8	7 – 10	–	–	–	–
Guilsborough	14	–	7	21	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Kelmarsh	7	–	4	11	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Moulton	3	–	3	6	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
North Shields	527	–	710	1,237	1	–	–	–	–	1	3	–	5	7 – 9¾	8 – 10	7	315	7	17
Northumberland Dock B. O.	26	–	35	61	1	–	–	–	–	–	–	–	1	9 – 6	9 – 10	–	–	–	–
Low Light	71	–	–	71	–	–	–	–	–	–	1	–	1	8 – 4	–	–	–	–	–
Tynemouth	79	–	85	164	–	2	–	–	–	–	–	–	2	8 – 8	8 – 10	–	–	–	–
Northwich	92	117	109	318	1	2	–	–	–	–	–	–	3	7 – 10	7 – 10	–	–	–	–
Hartford	13	–	18	31	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Weaverham	6	–	10	16	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Norwich	678	913	735	2,326	5	5	–	–	1	–	–	–	11	Open always		20	1,134	12	161
Branch Office:																			
Cattle Market	18	–	4	22	1	–	–	–	–	–	–	–	1	9 – 7	Saturdays only.	–	–	–	–
Acle	6	–	6	12	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Aylsham	18	–	23	41	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Blofield	5	–	7	12	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Coltishall	13	–	10	23	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Cromer	75	–	71	146	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Hanworth	8	–	8	16	–	1	–	–	–	–	1	–	2	7 – 8	7 – 10	–	–	–	–
Loddon	12	–	12	24	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
North Walsham	22	–	28	50	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Reepham	14	–	7	21	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Stalham	5	–	4	9	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *England* and *Wales*, for the Year ending 31st March 1875—*continued*.

Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY. Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.					
-	-	27	13	-	-	-	40	-					
-	-	16	1 *d.*	-	-	-	16	-					
-	-	30	13	-	-	-	43	-					
-	65	-	26	-	-	-	-	129	Newton Abbot - -	1 Clerk - -	14 *s.*	1 *s.*	21 *s.*
-	-	8	2 *d.*	-	-	-	8	-					
-	-	*16	-	-	-	-	16	-					
-	-	8	2 *d.*	-	-	-	8	-					
-	-	*21	-	-	-	-	21	-					
-	-	31	13	-	-	-	44	-					
-	-	16	4	-	-	-	20	-					
-	-	16	3	-	-	-	19	-					
-	-	47	13	-	-	-	60	-					
-	20	-	-	7	-	-	-	133	Normanton - -	1 Clerk - -	16 *s.*	1 *s.*	20 *s.*
-	-	16	7	-	-	-	23	-		1 Ditto, at 10 *s.* a week.			
-	-	*16	-	-	-	-	16	-		2 Messengers, at 5 *s.* a week each.			
-	-	25	13	-	-	-	38	-					
-	-	27	13	-	-	-	40	-	Heckmondwike, S.O.	1 Clerk - -	12 *s.*	6 *d.*	15 *s.*
-	-	16	7	-	-	-	23	-	Ditto - -	1 Ditto, at 10 *s.* a week.			
-	8	-	26	-	-	-	-	91					
-	-	21	10	-	-	-	31	-					
-	-	16	5	-	-	-	21	-	Sowerby Bridge -	1 Clerk - -	14 *s.*	1 *s.*	21 *s.*
-	-	16	-	-	-	-	16	-	Ditto - -	1 Ditto, at 10 *s.* a week.			
-	-	16	1*d.* and 2*d.*	-	-	-	16	-					
-	-	*16	-	-	-	-	16	-					
-	-	16	3	-	-	-	19	-					
-	5	-	26	-	-	8	-	107	Northampton - -	1 Clerk - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
-	-	52	13	-	-	8	73	-	(Present Officer) -	- - -	36 *s.*	2 *s.*	44 *s.*
-	-	8	1*d.* and 2*d.*	-	-	-	8	-		1 Clerk - -	22 *s.*	1 *s.*	27 *s.*
-	-	16	1*d.* and 2*d.*	-	-	-	16	-		4 Ditto - -	14 *s.*	1 *s.*	21 *s.*
-	-	8	1*d.* and 2*d.*	-	-	-	8	-	(One of the present Officers is paid on higher scale of 22 *s.* 1 *s.* 27 *s.*)				
-	25	-	-	-	7	45	-	551		1 Learner, at 6 *s.* a week.			
-	-	16	2 *d.*	-	-	-	16	-		1 Ditto, at 5*s.* - ditto.			
-	-	16	1 *d.*	-	-	-	16	-		1 Messenger, at 6 *s.* ditto			
-	-	16	1 *d.*	-	-	-	16	-		4 Ditto - at 5 *s.* ditto.			
-	-	16	1 *d.*	-	-	-	16	-		1 Medical officer, at 8 *s.* 6 *d.* a head; estimated at 7 *l.* a year.			
-	-	8	1 *d.*	-	-	-	8	-	North Shields - -	1 Clerk - -	22 *s.*	1 *s.*	27 *s.*
-	-	16	1 *d.*	-	-	-	16	-		4 Ditto - -	14 *s.*	1 *s.*	21 *s.*
10	27	-	-	-	-	25	-	484	(One of the present Officers paid on a higher scale of 22 *s.* 1 *s.* 27 *s.*)				
-	-	-	-	-	-	-	-	-		1 Ditto, at 10 *s.* a week fixed wages.			
-	-	-	-	-	-	-	-	-		1 Ditto, at 7 *s.* - ditto - ditto.			
-	-	16	13	-	-	-	29	-	(An additional 7 *s.* of the wages of this Clerk is charged to Postal Account.)				
-	-	46	26	-	-	-	72	-		6 Messengers, at ¾ *d.* a message.			
-	-	*16	-	-	-	-	16	-		2 Ditto, at 5 *s.* a week.			
-	-	16	-	-	-	-	16	-	Norwich - - -	1 Clerk - -	100 *l.*	5 *l.*	130 *l.*
-	45	-	-	-	16	50	-	1,406		1 Superintendent -	100 *l.*	5 *l.*	130 *l.*
-	-	-	-	-	-	-	-	-	(Present Officer in receipt of more than the maximum.)				
-	-	*16	-	-	-	-	16	-		2 Clerks - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
-	-	-	-	-	-	-	-	-	(One of the present Officers in receipt of more than the maximum.)				
-	-	*16	-	-	-	-	16	-		4 Clerks - -	22 *s.*	1 *s.*	27 *s.*
-	-	16	2 *d.*	-	-	-	16	-		4 Ditto - -	16 *s.*	1 *s.*	20 *s.*
-	-	16	1*d.* and 2*d.*	-	-	-	32	-		3 Ditto - -	14 *s.*	1 *s.*	21 *s.*
-	-	summer 9	7 summer.	-	-	-				3 Ditto - -	12 *s.*	6 *d.*	15 *s.*
-	-	-	2 *d.*	-	-	-	-	-		1 Ditto, at 12 *s.* a week.			
-	-	8	2 *d.*	-	-	-	8	-		1 Ditto, at 10 *s.* ditto.			
-	-	16	2 *d.*	-	-	-	16	-	(One Clerk is engaged on Special Duties, such as investigating complaint cases and instructing learners, and receives, when absent from head-quarters, a subsistence allowance of 10 *s.* a day for the first week at any one place, and 7 *s.* a day afterwards.)				
-	-	8	13	-	-	-	21	-		1 Messenger, at 7 *s.* a week			
-	-	*16	-	-	-	-	16	-		11 Messengers, at 5 *s.* a week each.			

. * Amounts marked thus (*) include payment for delivery in the Town or village.

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers. and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other Kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Nottingham	1,051	1,176	1,254	3,481	6	6	3	–	4	–	1	–	20	– Always open –		22	1,365	23	427
Arnold	4	–	8	12	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Basford	14	–	35	49	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Beeston	20	–	19	39	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Bingham	5	–	9	14	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Bottesford	3	–	6	9	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Carlton	1	–	4	5	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Derby Road	56	–	91	147	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Eastwood	21	–	37	58	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Hucknall Torkard	9	–	8	17	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Ilkeston	10	–	24	34	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Long Eaton	21	–	20	41	–	1	–	–	–	–	–	–	1	7 – 9	7 – 10	–	–	–	–
Mansfield Road	32	–	66	98	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
New Lenton	18	–	–	18	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Radcliffe-on-Trent	5	–	–	5	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Ruddington	2	–	6	8	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Sneinton	5	–	–	5	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Stapleford	9	–	22	31	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Nuneaton	37	33	51	121	–	2	–	–	–	–	–	–	2	7 – 9½	7 – 10	–	–	–	–
Bedworth	17	–	18	35	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Oakham	36	–	26	62	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Okehampton	19	–	22	41	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Sifton S.O.	6	–	6	12	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Oldham	228	183	396	807	–	3	–	–	1	1	1	1	7	7 – 9½	8 – 10	5	249	9	137
Greenacre Moor	56	–	62	118	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Royton	14	–	–	14	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Shaw	11	–	16	27	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Werneth	39	–	–	39	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Ormskirk	33	11	62	106	–	1	–	–	–	1	–	–	2	7 – 8½	8 – 10	1	21	–	–
Oswestry	116	114	110	340	1	2	–	–	–	–	–	1	4	7 – 9	8 – 10	2	68	2	26
Llanfyllin	10	–	11	21	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Llanymyneck	6	–	9	15	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Otley, *see* Leeds	34	–	57	91	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Oundle	28	–	26	54	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Wadenhoe	4	–	6	10	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Oxford	353	1,381	434	2,168	7	7	–	–	–	–	–	–	14	7 – 10	7 – 10½ P.M. P.M. 2 – 5	22	954	6	78
Deddington	1	–	7	8	–	1	–	–	–	–	–	–	1	7 – 8	A.M. A.M. 7 – 10	–	–	–	–
Eynsham	17	–	10	27	–	1	–	–	–	–	–	–	1	7 – 8	7 – 9	–	–	–	–
Kidlington	8	–	6	14	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Steeple Aston	3	–	6	9	–	1	–	–	–	–	–	–	1	–	–	–	–	–	–
Wheatley	8	–	12	20	–	1	–	–	–	–	–	–	1	7 – 7½	7 – 10	–	–	–	–
Pembroke	48	–	35	83	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Pembroke Dock	82	205	82	369	3	1	–	–	–	–	–	–	4	7 – 8	8 – 10	2	90	1	13
Dockyard (Admiralty Office)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	84	–	–
Neyland	19	–	51	70	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Penrith	105	290	113	508	3	3	–	–	–	–	–	–	6	7 – 10	8 – 10	3	121	3	39
Appleby	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Kirkoswald	5	–	3	8	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Patterdale	27	–	13	40	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Penryn	61	18	52	131	2	–	–	–	–	–	1	–	3	8 – 8	8 – 10	1	51	1	18

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *England* and *Wales*, for the Year ending 31st March 1875—*continued*.

Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.					
									Town.	Force.		Minimum.	Annual Increment.	Maximum.
£.	£.		£.	£.	£.	£.	£.	£.						
–	50		–	–	27	58	–	1,927	Nottingham - -	1	Superintendent -	130 *l.*	8 *l.*	170 *l.*
–	–		16	1*d.* and 2*d.*	–	–	–	16	–	1	Assistant ditto -	36 *s.*	2 *s.*	44 *s.*
–	–		16	1*d.* and 2*d.*	–	–	–	16	–	2	Clerks - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
–	–		16	1*d.* and 2*d.*	–	–	–	16	–	4	Ditto - -	22 *s.*	1 *s.*	27 *s.*
–	–		16	1*d.* and 2*d.*	–	–	–	16	–	11	Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	–		16	1*d.* and 2*d.*	–	–	–	16	–	2	Ditto - -	12 *s.*	6 *d.*	15 *s.*
–	–		16	1*d.* and 2*d.*	–	–	–	16	–		(Two of these are females.)			
–	–		20	1 *d.*	–	–	–	20	–	1	Clerk, at 36 *s.* a week (fixed wages).			
–	–		21	1*d.* and 2*d.*	–	–	–	21	–	1	Messenger, at 16 *s.* a week.			
–	–		16	1*d.* and 2*d.*	–	–	–	16	–	22	Ditto, at 1 *d.* a message.			
–	–		21	8	–	–	–	29	–		Medical Officer, at 8 *s.* 6 *d.* a head, estimated at 28 *l.* a year.			
–	–		21	1*d.* and 2*d.*	–	–	–	21	–					
–	–		20	1 *d.*	–	–	–	20	–					
–	–		16	1 *d.*	–	–	–	16	–					
–	–		16	1*d.* and 2*d.*	–	–	–	16	–					
–	–		16	1 *d.*	–	–	–	16	–					
–	–		13	–	–	–	–	13	–					
–	–		16	1*d.* and 2*d.*	–	–	–	16	–					
–	–		30	13	–	–	–	43	–					
–	–		16	–	–	–	–	16	–					
–	–		39	13	–	–	–	52	–					
–	–		20	2*d.*	–	–	–	20	–					
–	–		8	2*d.*	–	–	–	8	–					
–	34	1 *d.* a Message, with minimum of	–	–	–	–	14	–	434	Oldham - - -	1	Clerk - -	22 *s.*	1 *s.*	27 *s.*
–	–		13	–	–	–	–	13	–		3	Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	–		16	1*d.* and 2*d.*	–	–	–	16	–		1	Ditto, at 10 *s.* a week.			
–	–		–	1*d.* and 2*d.*	–	–	–	–	–		3	Messengers, at 5 *s.* a week each.			
–	–		16	–	–	–	–	16	–		6	Ditto, at 1 *d.* a message.			
–	21		–	13	–	–	–	–	55					
–	15		–	–	–	–	6	–	115	Oswestry - - -	1	Clerk - -	14 *s.*	1 *s.*	21 *s.*
–	–		*16	–	–	–	–	16	–		1	Ditto, at 12 *s.* a week (fixed wages).			
–	–		*16	–	–	–	–	16	–		2	Messengers, at 5 *s.* a week.			
–	–		26	13	–	–	–	39	–						
–	–		23	1*d.*	–	–	–	23	–						
–	–		16	1*d.*	–	–	–	16	–						
25	40		–	–	–	9	22	–	1,128	Oxford - - -	1	Clerk - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
											3	Ditto - -	22 *s.*	1 *s.*	27 *s.*
										(One is employed in opening new offices, and in relieving offices in cases of emergency.)					
–	–		21	–	–	–	–	21	–		13	Clerks - -	14 *s.*	1 *s.*	21 *s.*
–	–		16	1*d.*	–	–	–	16	–						
–	–		16	1*d.*	–	–	–	16	–	(Eight are employed in opening new offices, and in relieving offices in case of emergency.)					
–	–		16	1*d.*	–	–	–	16	–		3	Clerks - -	12 *s.*	6 *d.*	15 *s.*
–	–		16	1*d.*	–	–	–	16	–		2	Learners, at 5 *s.* a week.			
											6	Messengers, at 5 *s.* a week each.			
–	–		20	8	–	–	–	28	–	Pembroke Dock -		Medical Officer, at 8 *s.* 6 *d.* a head, estimated at 9 *l.* a year.			
–	10		–	–	–	–	–	–	113		1	Clerk (Admiralty)	28 *s.*	1 *s.* 6 *d.*	35 *s.*
–	–		–	–	–	–	–	–	84		2	Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	–		16	2*d.* and 3*d.*	–	–	–	16	–		1	Messenger, at 5 *s.* a week.			
–	20		–	–	30	–	18	–	228	Penrith - - -	1	Clerk - -	14 *s.*	1 *s.*	21 *s.*
–	–		–	2*d.*	–	–	–	–	–		2	Ditto - -	12 *s.*	6 *d.*	15 *s.*
–	–		*16	–	–	–	–	16	–		3	Messengers, at 5 *s.* a week each.			
–	–		*16	–	–	–	–	16	–	Penryn - - -	1	Clerk - -	14 *s.*	1 *s.*	21 *s.*
												(This is a female clerk.)			
											1	Messenger, at 5 *s.* a week.			
–	10		–	–	16	–	–	–	95			(Extra allowance, 2 *s.* a week.)			

* Amounts marked thus (*) include payment for delivery in the Town or Village.

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other Kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1876.
														A.M. P.M.	A.M. A.M.		£.		£.
Penzance	285	209	234	728	7	2	–	–	–	–	–	–	9	7 to 10	8 to 10 / P.M. P.M. 5 – 6	6	332	4	52
Newlyn	21	–	22	43	1	1	–	–	–	–	–	–	2	8 – 8	A.M. A.M. 8 – 10	–	–	–	–
St. Just	4	–	10	14	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Pershore	17	–	25	42	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Peterborough	144	–	31	175	–	1	–	–	–	–	–	–	1	Open always.		14	840	4	57
Branch Office: Great Northern Railway Station	233	1,408	290	1,931	4	9	–	–	–	–	1	–	14	7 – 9	–	–	–	–	–
Crowland	8	–	8	16	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Millfield	3	–	4	7	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
New Fletton	–	–	4	4	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Stilton	4	–	1	5	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Thorney	8	–	12	20	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Whittlesea	23	–	23	46	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Petersfield	38	101	44	183	–	2	–	–	–	–	1	–	3	7 – 9	7 – 10	–	–	–	–
Haslemere	14	–	14	28	–	–	–	–	–	–	1	–	1	7 – 8	7 – 9	–	–	–	–
Liphook	7	31	9	47	–	1	–	–	–	–	1	–	2	8 – 8	7 – 9	–	–	–	–
Liss	9	–	11	20	–	–	–	–	–	–	1	–	1	7 – 8	7 – 10	–	–	–	–
Petworth	29	–	22	51	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Pulborough	7	–	14	21	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Storrington	10	–	18	28	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Pickering	17	–	28	45	–	1	–	–	–	–	–	–	1	–	–	–	–	–	–
Rosedale, S. O.	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Plymouth	922	3,540	2,052	6,514	20	4	1	–	–	–	–	–	25	Open always.		48	2,880	28	406
Branch Offices: Duke of Cornwall Hotel	96	–	–	96	1	–	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Exchange	198	–	–	198	1	–	–	–	–	–	–	–	1	8 – 6	–	–	–	–	–
Callington	19	–	19	38	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Prince Town	7	–	3	10	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Saltash	21	–	28	49	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Stonehouse	42	–	–	42	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Union Street	60	–	–	60	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Plympton	14	13	28	55	–	1	–	–	–	–	1	–	2	8 – 8	8 – 10	–	–	–	–
Yealmpton	12	–	3	15	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Ponders End	10	–	6	16	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Enfield Highway	6	–	4	10	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Enfield Lock	10	–	17	27	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Pontefract	58	23	161	242	–	2	–	–	–	2	–	–	4	7 – 9	7 – 10	2	58	2	26
Ackworth	8	–	15	23	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Pontypool	76	48	85	209	1	–	–	–	–	–	1	–	2	8 – 8	8 – 10	–	–	–	–
Abersychan	23	–	16	39	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Blaenavon	27	–	23	50	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Talywain	3	–	6	9	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Pontypridd	54	270	76	400	–	2	–	–	–	–	3	–	5	7 – 9	7 – 10	2	76	1	16
Cymmer	7	–	12	19	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Dinas	18	–	20	38	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Llantrissant	17	–	20	37	–	–	–	–	–	–	2	–	2	8 – 8	8 – 10	–	–	–	–
Pentre	11	–	9	20	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Treherbert	43	–	31	74	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Treforest	28	–	36	64	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Treorchey	15	–	10	25	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Ystrad Rhondda	8	–	10	18	–	–	–	–	–	1	–	–	1	8 – 8	8 – 10	–	–	–	–

(a) Where only one rate is shown in this column it is for delivery in the town or village, or within one mile of the office; and where more than one rate is shown, the first is for delivery in the town or village; the second is for delivery beyond the town or village, but within one mile of the office; and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *England* and *Wales*, for the Year ending 31st March 1875—*continued.*

Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
									Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.					
–	25	–	–	–	–	19	–	428	Penzance - - -	1 Clerk - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
										5 Ditto - -	14 *s.*	1 *s.*	21 *s.*
										(One of the present officers) - - -	22 *s.*	1 *s.*	27 *s.*
–	–	16	10	–	–	–	26	–		4 Messengers at 5 *s.* a week each.			
–	–	13	8	–	–	–	21	–					
–	–	23	1 *d.*	–	–	–	23	–					
–	34	–	–	§52	–	5	–	988	Peterborough - -	1 Clerk - -	36 *s.*	2 *s.*	44 *s.*
										1 Ditto - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
										*5 Ditto - -	22 *s.*	1 *s.*	27 *s.*
										†7 Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	–	16	2 *d.*	–	–	–	16	–					
–	–	16	2 *d.*	–	–	–	16	–					
–	–	8	2 *d.*	–	–	–	8	–					
–	–	16	2 *d.*	–	–	–	16	–					
–	–	*16	–	–	–	3	19	–					
–	–	8	2 *d.*	–	–	–	8	–					
–	–	*61	–	–	–	–	61	–					
–	–	8	1*d.* and 2*d.*	–	–	–	8	–					
–	–	20	13	–	–	–	33	–					
–	–	8	2*d.* and 3*d.*	–	–	–	8	–					
–	–	31	13	–	–	–	44	–					
–	–	16	1*d.* and 2*d.*	–	–	–	16	–					
–	–	16	1*d.* and 2*d.*	–	–	–	16	–					
–	–	20	1*d.* and 2*d.*	–	–	–	20	–					
–	–	8	1*d.* and 2*d.*	–	–	–	8	–					
233	45	–	–	–	36	71	–	3,671	Plymouth - - -	1 Superintendent	130 *l.*	8 *l.*	170 *l.*
										3 Assistant Superintendents.	100 *l.*	5 *l.*	130 *l.*
–	–	–	–	–	–	–	–	–		6 Clerks - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
–	–	–	–	–	–	–	–	–		(One of the present officers - - -	36 *s.*	2 *s.*	44 *s.*)
–	–	16	2 *d.*	–	–	–	16	–		8 Clerks - -	22 *s.*	1 *s.*	27 *s.*
–	–	16	2 *d.*	–	–	–	16	–		27 Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	–	16	2 *d.*	–	–	–	16	–		†3 Ditto, at 10 *s.* a week (fixed wages).			
–	–	13	–	–	–	–	13	–		† In reality there are 11 persons, but eight of them are learners who only do half duty and get half-pay.			
–	–	13	–	–	–	–	13	–		2 Inspectors of messengers at 12 *s.* a week.			
–	–	21	8	–	–	–	29	–		2 Ditto - -	6 *s.*		
–	–	8	2 *d.*	–	–	–	8	–		24 Ditto - -	5 *s.*		
–	–	20	13	–	–	–	33	–					
–	–	18	16	–	–	–	34	–					
–	–	21	16	–	–	–	37	–					
–	10	–	–	–	–	–	–	94	Pontefract - -	1 Clerk - -	12 *s.*	6 *d.*	15 *s.*
–	–	16	1*d.* and 2*d.*	–	–	–	16	–		1 Clerk at 10 *s.* a week (fixed wages).			
–	–	21	13	–	–	5	39	–		2 Messengers, at 5 *s.* a week each.			
–	–	8	3 *d.*	–	–	–	8	–					
–	–	16	1 *d.* 2 *d.*, and 3 *d.*	–	–	–	16	–					
–	–	8	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	8	–					
–	10	–	13	–	–	–	–	115	Pontypridd - -	2 Clerks - -	14 *s.*	1 *s.*	21 *s.*
–	–	8	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	8	–		1 Messenger -	6 *s.* a week.		
–	–	*8	–	–	–	–	8	–					
–	–	–	–	–	–	–	–	–					
–	–	8	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	8	–					
–	–	8	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	8	–					
–	–	8	2*d.* and 3*d.*	–	–	–	8	–					
–	–	8	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	8	–					
–	–	8	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	8	–					

1 *d.* a Message, with minimum of

* Amounts marked thus (*) include payment for delivery in the town or village.

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Poole	121	100	127	348	2	1	–	–	–	–	–	–	3	7 to 9	7 – 10	–	–	–	–
Portsmouth	405	–	736	1,141	3	2	–	–	–	–	–	–	5	7 – 9½	7 – 10 P.M. P.M. 5 – 6½	20	1,147	17	276
Branch Offices:																			
Landport	143	–	202	345	1	1	–	–	–	–	–	–	2	8 – 8	–	–	–	–	–
Portsea	288	1,618	280	2,186	6	7	–	–	–	–	–	–	13	7 – 9½	A.M. A.M. 7 – 10 P.M. P.M. 5 – 6½	–	–	–	–
Cosham	23	–	25	48	–	1	–	–	–	–	–	–	1	8 – 7	A.M. A.M. 8 – 10	–	–	–	–
Palmerston Rd.(Southsea)	142	–	–	142	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Wish Street (Southsea)	66	–	–	66	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Prescott	12	95	37	144	–	2	–	–	–	–	–	–	2	7 – 9	7 – 10	–	–	–	–
Rainhill	19	–	24	43	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Preston	528	1,024	674	2,226	3	4	–	–	1	5	–	–	13	7 – 10	7 to 10	13	839	13	170
Bamber Bridge	3	–	8	11	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Blackpool	435	42	418	895	–	1	–	–	–	2	–	–	3	8 – 9	8 – 10	1	37	2	26
Croston	6	–	6	12	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Fleetwood	136	–	152	288	–	–	–	–	–	1	–	–	1	7 – 8	8 – 10	–	–	–	–
Garstang	14	–	12	26	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Great Eccleston	5	–	4	9	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Kirkham	13	–	13	26	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Leyland	23	–	33	56	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Longridge	7	–	16	23	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Lytham	76	–	70	146	–	–	–	–	–	1	–	–	1	8 – 8	8 – 10	–	–	–	–
Poulton-le-Fylde	5	–	9	14	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
South Shore	20	–	24	44	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Walton-le-Dale	13	–	9	22	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Pwllheli	55	30	51	136	–	2	–	–	–	–	–	–	2	7 – 8	9 – 11	–	–	–	–
Ramsgate	635	167	685	1,487	3	2	–	–	–	–	–	–	5	7 – 9½	7 – 10 P.M. P.M. 5 – 6	3	267	4	67
Addington Place	66	–	–	66	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Broadstairs	91	22	110	223	1	1	–	–	–	–	–	–	2	7 – 8½	A.M. A.M. 8 – 10	–	–	–	–
Minster	2	–	6	8	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
St. Peter's	13	–	20	33	–	1	–	–	–	–	–	–	1	7 – 8½	8 – 10	–	–	–	–
Reading	387	972	424	1,783	3	7	–	–	–	–	2	–	12	7 – 10	7 – 10	12	635	6	89
Bradfield	6	–	4	10	–	–	–	–	–	–	1	–	1	8 – 7	8 – 10	–	–	–	–
Mortimer	11	–	11	22	–	–	–	–	–	–	1	–	1	8 – 7	8 – 10	–	–	–	–
Pangbourne	36	–	36	72	–	1	–	–	–	–	–	–	1	8 – 7	8 – 10	–	–	–	–
Theale	2	–	10	12	–	–	–	–	–	–	1	–	1	8 – 7	8 – 10	–	–	–	–
Twyford	29	–	23	52	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Woolhampton	9	–	6	15	–	–	–	–	–	–	1	–	1	8 – 7	8 – 10	–	–	–	–
Redcar	103	–	112	215	–	1	–	–	1	–	–	–	2	7 – 8	8 – 10	–	–	–	–
Marske-by-the-Sea	9	–	15	24	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Redditch	30	57	54	141	1	1	–	–	–	–	–	–	2	7 – 9	7 – 10	1	38	–	–
Alvechurch	4	–	4	8	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Alcester	17	–	15	32	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Astwood Bank	14	–	15	29	–	1	–	–	–	–	–	–	1	8 – 8	8 – 8	–	–	–	–
Feckenham	2	–	2	4	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Studley	9	–	12	21	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Redhill	49	465	59	573	1	2	–	–	–	–	1	–	4	7 – 9	8 – 10	3	140	–	–
Bletchingley	1	–	6	7	–	–	–	–	–	–	1	–	1	7 – 8	8 – 10	–	–	–	–
Godstone	13	–	11	24	–	–	–	–	–	–	1	–	1	7 – 8	8 – 10	–	–	–	–
Redruth	106	76	73	255	3	–	–	–	–	–	1	–	4	8 – 8	8 – 10	1	49	2	26
Porthreath	17	–	33	50	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Reigate	49	–	78	127	1	1	–	–	–	–	–	–	2	7 – 9	8 – 10	–	–	–	–

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village, the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *England* and *Wales*, for the Year ending 31st March 1875—*continued*.

Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
									Town.	Force.		Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.						
–	–	82	26	–	–	–	108	–	Portsmouth -	1	Superintendent	130 *l.*	8 *l.*	170 *l.*
–	50	–	–	–	16	20	–	1,509		1	Clerk - -	130 *l.*	8 *l.*	170 *l.*
										7	Ditto - -	22 *s.*	1 *s.*	27 *s.*
										11	Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	–	–	–	–	–	–	–	–		1	Clerk (for Admiralty Work.)	36 *s.*	2 *s.*	44 *s.*
										6	Messengers, at 5 *s.* a week each.			
–	–	–	–	–	–	–	–	–		3	Messengers -	8 *s.* a week.		
										4	Ditto - -	7 *s.* a week.		
										4	Ditto - -	6 *s.* a week.		
–	–	16	2 *d.*	–	–	–	16	–						
–	–	13	–	–	–	–	13	–						
–	–	13	–	–	–	–	13	–	Preston - - -	1	Clerk - -	100 *l.*	5 *l.*	130 *l.*
										3	Ditto -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
–	–	20	13	–	–	–	33	–		4	Ditto - -	22 *s.*	1 *s.*	27 *s.*
										5	Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	–	16	4	–	–	–	20	–		1	Messenger, at 5 *s.* 6 *d.* a week.			
										12	Ditto - - 5 *s.* - ditto.			
–	47	–	–	–	11	70	–	1,137						
–	–	16	3	–	–	–	19	–	Blackpool S. O. -	1	Clerk - -	14 *s.*	1 *s.*	21 *s.*
	18			13		23		117		2	Messengers, at 5 *s.* per week each.			
–	–	*16	–	–	–	–	16	–						
–	–	37	13	–	–	–	50	–						
–	–	16	3	–	–	–	19	–						
–	–	*16	–	–	–	–	16	–						
–	–	18	10	–	–	–	28	–						
–	–	16	8	–	–	–	24	–	Ramsgate - -	1	Clerk - -	36 *s.*	2 *s.*	44 *s.*
–	–	16	1*d.* and 2*d.*	–	–	–	16	–		†2	Ditto - -	16 *s.*	1 *s.*	20 *s.*
–	–	26	10	–	–	–	36	–		4	Messengers at a rate of 1 *d.* per message.			
–	–	16	3	–	–	–	19	–			† One of these is a female.			
–	–	20	–	–	–	–	20	–		1	Clerk borne on Postal Establishment (Telegraph portion.)			12 *s.* 8 *d.*
–	–	16	3	–	–	–	19	–						
–	–	20	13	–	–	–	33	–						
–	37	–	–	–	–	5	–	376	Reading - - -	1	Superintendent -	100 *l.*	5 *l.*	130 *l.*
–	–	16	–	–	–	–	16	–		2	Clerks - -	22 *s.*	1 *s.*	27 *s.*
										9	Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	–	26	13	–	–	–	39	–		1	Messenger, at 7 *s.* a week, fixed wages.			
–	–	16	1*d.* and 2*d.*	–	–	–	16	–		2	Ditto - - 6 *s.* - ditto - ditto.			
–	–	16	1*d.* and 2*d.*	–	–	–	16	–		3	Ditto - - 5 *s.* - ditto - ditto.			
–	35	–	–	–	9	35	–	803	Redditch - - -	1	Clerk - -	14 *s.*	1 *s.*	21 *s.*
–	–	8	2 *d.*	–	–	–	8	–	Redhill - - -	3	Clerks - -	16 *s.*	1 *s.*	20 *s.*
–	–	8	2 *d.*	–	–	–	8	–						
–	–	16	2 *d.*	–	–	–	16	–	Redruth - - -	1	Clerk - -	14 *s.*	1 *s.*	21 *s.*
–	–	8	2 *d.*	–	–	–	8	–		2	Messengers, at 5 *s.* a week, fixed.			
–	–	16	2 *d.*	–	–	–	16	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	–	37	13	–	–	–	50	–						
–	–	16	–	–	–	–	16	–						
–	10	–	1 *d.*	10	–	–	58	–						
–	–	16	1 *d.*	–	–	–	16	–						
–	–	16	1 *d.*	–	–	–	16	–						
–	–	16	1 *d.*	–	–	–	16	–						
–	–	16	1 *d.*	–	–	–	16	–						
–	–	16	1 *d.*	–	–	–	16	–						
–	11	–	13	5	–	18	–	187						
–	–	8	1*d.* and 2*d.*	–	–	–	8	–						
–	–	8	1*d.* and 2*d.*	–	–	–	8	–						
–	13	–	–	31	–	5	–	124						
–	–	8	2 *d.*	–	–	–	8	–						
–	–	50	13	–	–	–	63	–						

1 *d.* a Message, with minimum of

* Amounts marked thus (*) include payment for delivery in the town or village.

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other Kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Retford	72	158	90	320	2	1	–	–	–	–	–	–	3	7 – 8	8 to 10	2	90	2	26
Rhayader	21	–	23	44	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Rhyl	184	52	160	396	–	1	–	–	1	–	–	–	2	7 – 10	7 – 10	1	43	2	26
Abergele	29	–	43	72	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Denbigh	60	2	37	99	–	2	–	–	–	–	–	–	2	8 – 8	8 – 10	–	–	–	–
St. Asaph	25	–	21	46	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Richmond, Surrey	191	105	230	526	1	1	–	–	–	–	–	–	2	7 – 9½	7 – 10 P.M. P.M. 6 – 7	2	123	3	39
Petersham	13	–	19	32	–	1	–	–	–	–	–	–	1	8 – 7	A.M. A.M. 8 – 10	–	–	–	–
Richmond, Yorkshire	83	–	99	182	–	–	–	–	–	1	–	–	1	7 – 8	7 – 10	–	–	–	–
Reeth	7	–	7	14	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Ringwood	45	–	40	85	–	2	–	–	–	–	–	–	2	8 – 8	8 – 10	–	–	–	–
Ripon	84	10	102	196	–	1	–	–	–	1	1	–	3	6.50 8	8 – 10	1	32	2	26
Kirklington	4	–	6	10	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Rochdale	425	184	805	1,414	4	4	–	–	2	2	2	–	14	6½ – 10	7½ – 10	10	474	11	143
Smallbridge	1	–	2	3	–	1	–	–	–	–	–	–	1	8 – 8	– –	–	–	–	–
Whitworth	14	–	12	26	–	1	–	–	–	–	–	–	1	8 – 8	– –	–	–	–	–
Rochester	158	39	189	386	1	3	–	–	–	–	1	–	5	7 – 10	7 to 9	–	–	–	–
Hoo	3	–	4	7	–	–	–	–	–	–	1	–	1	7 – 8	7 – 9	–	–	–	–
Snodland	18	–	31	49	–	1	–	–	–	–	–	–	1	7½ – 8	7½ – 9	–	–	–	–
Strood	16	–	31	47	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Romford	69	42	62	173	–	1	–	–	–	–	2	–	3	7 – 9	7 – 10	–	–	–	–
Purfleet	11	–	15	26	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Grays	29	29	50	108	–	2	–	–	–	–	–	–	2	8 – 8	8 – 10	–	–	–	–
Hornchurch	5	–	16	21	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Chadwell	1	–	4	5	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Horndon-on-the-Hill	3	–	3	6	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Orsett	11	–	12	23	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Rainham	15	–	11	26	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Havering	12	–	6	18	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Romsey	46	–	38	84	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	1	38	–	–
Ross	78	–	71	149	1	1	–	–	–	–	–	–	2	7 – 9	7 – 10	–	–	–	–
Drybrook	3	–	2	5	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Lydbrook	16	–	23	39	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Mitcheldean	12	–	15	27	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Rotherham	212	145	258	615	1	1	–	–	–	1	–	–	3	7 – 9	8 – 10	3	144	3	42
Conisborough	7	–	10	17	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Masboro'	2	–	–	2	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Mexboro'	18	–	30	48	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Parkgate	31	–	33	64	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Swinton	9	–	10	19	–	1	–	–	–	–	1	–	2	8 – 8	8 – 10	–	–	–	–
Tickhill	12	–	9	21	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Wath-on-Dearne	9	–	10	19	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Aston	9	–	7	16	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Royston	33	31	31	95	–	2	–	–	–	–	1	–	3	7 – 9	7 – 10	–	–	–	–
Arrington	1	–	3	4	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Barkway	3	–	1	4	–	1	–	–	–	–	1	–	2	7 – 8	8 – 10	–	–	–	–
Bassingbourne	4	–	4	8	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Caxton	9	–	16	25	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Melbourne	10	1	14	25	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Tharfield	1	–	1	2	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *England* and *Wales*, for the Year ending 31st March 1875—*continued*.

Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
									Town.	Force.		Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.						
15	13	–	–	–	–	10	–	154	Retford - - -	2	Clerks - -	14 *s.*	1 *s.*	21 *s.*
										2	Messengers, 5 *s.* a week, fixed wages.			
–	–	26	13	–	–	–	39	–						
–	15	–	–	37	–	10	–	131	Rhyl - - -	1	Clerk - -	14 *s.*	1 *s.*	21 *s.*
										2	Messengers, at 5 *s.* a week each.			
–	–	16	1 *d.*	–	–	–	16	–						
–	–	23	8	–	–	–	31	–						
–	–	*16	–	–	–	–	16	–						
–	12	–	–	–	–	–	–	174	Richmond, (Surrey) -	1	Clerk - -	22 *s.*	1 *s.*	27 *s.*
										1	Ditto - -	14 *s.*	1 *s.*	21 *s.*
										3	Messengers, at 5 *s.* a week each.			
–	–	16	2 *d.*	–	–	–	16	–						
–	–	3	13	–	–	10	54	–						
–	–	*16	1 *d.* and 2 *d.*	–	–	–	16	–						
–	–	42	13	–	–	–	55	–						
–	30	–	–	–	–	5	–	93	Ripon - - -	1	Clerk - -	12 *s.*	6 *d.*	15 *s.*
–	–	*12	–	–	–	–	12	–		2	Messengers, 5 *s.* a week each.			
25	25	–	–	–	–	14	–	681	Rochdale - -	1	Clerk - -	36 *s.*	2 *s.*	44 *s.*
–	–	16	4	–	–	–	20	–		2	Ditto - -	22 *s.*	1 *s.*	27 *s.*
–	–	16	1 *d.* and 2 *d.*	–	–	–	16	–		3	Ditto - -	14 *s.*	1 *s.*	21 *s.*
										2	Ditto - -	12 *s.*	6 *d.*	15 *s.*
–	–	70	13	–	–	–	83	–		11	Messengers, at 5 *s.* a week each.			
										2	Clerks, at 10 *s.* a week each.			
–	–	8	1 *d.* and 2 *d.*	–	–	–	8	–						
–	–	21	1 *d.* and 2 *d.*	–	–	–	21	–						
–	–	20	1 *d.* and 2 *d.*	–	–	–	20	–						
–	–	42	26	–	–	–	68	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	–	21	3 *d.*	–	–	–	21	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	–	*16	–	–	–	–	16	–						
–	–	*16	2 *d.*	–	–	–	16	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	5	–	13	–	–	–	–	56	Romsey - - -	1	Clerk - -	14 *s.*	1 *s.*	21 *s.*
–	–	47	26	–	–	–	73	–						
–	–	8	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	8	–						
–	–	8	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	8	–						
–	–	8	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	8	–						
–	16	–	–	–	–	10	–	212	Rotherham - -	1	Clerk - -	22 *s.*	1 *s.*	27 *s.*
										1	Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	–	16	1 *d.* and 2 *d.*	–	–	–	16	–		1	Ditto - -	10 *s.* a week, fixed wages.		
–	–	13	–	–	–	–	13	–		1	Messenger -	6 *s.* - ditto -	ditto.	
–	–	16	1 *d.*	–	–	–	16	–		2	Ditto - -	5 *s.* - ditto -	ditto.	
–	–	16	1 *d.*	–	–	–	16	–						
–	–	16	1 *d.*	–	–	–	16	–						
–	–	16	1 *d.* and 2 *d.*	–	–	–	16	–						
–	–	16	1 *d.* and 2 *d.*	–	–	–	16	–						
–	–	16	–	–	–	–	16	–						
–	–	31	13	–	–	–	44	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	–	19	–	–	–	–	19	–						
–	–	*16	–	–	–	–	16	–						
–	–	*16	–	–	–	–	16	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	–	8	2 *d.*	–	–	–	8	–						

(a) 1 *d.* a Message, with minimum of

* Amounts marked thus (*) include payment for delivery in the Town or Village.

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Ruabon	50	85	55	190	–	2	–	–	–	–	–	–	2	7 to 9½	7 – 10	–	–	2	31
Chirk	38	–	30	68	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Rugby	91	340	112	543	2	5	–	–	–	–	–	–	7	7 – 10	7 – 10	5	268	3	39
Braunstone	2	–	5	7	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Dunchurch	6	–	8	14	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Husband's Bosworth	6	–	5	11	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Kilsby	2	–	7	9	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Long Buckby	5	–	7	12	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Southam	6	–	6	12	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Stockton	9	–	11	20	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Welford	2	–	12	14	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
West Haddon	2	–	3	5	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Rugeley	495	487	204	1,186	–	2	–	–	–	–	–	–	2	7 – 9	7 – 9	–	–	–	–
Runcorn	178	83	212	473	2	4	–	–	–	1	–	–	7	7¼ – 8½	8 – 10	3	129	2	26
Weston Point	10	–	14	24	–	1	–	–	–	–	–	–	1	9 – 7	–	–	–	–	–
Preston Brook	8	–	18	26	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Ryde	533	588	467	1,588	2	3	–	–	–	1	–	–	6	7 – 9	7 – 10 P.M. P.M. 5 – 6 A.M. A.M.	4	265	3	39
Brading	6	–	8	14	–	–	–	–	–	–	1	–	1	8 – 7	8 – 10	–	–	–	–
St. Helens	14	–	18	32	–	–	–	–	–	–	1	–	1	8 – 7	8 – 10	–	–	–	–
Sandown	91	–	106	197	–	2	–	–	–	–	–	–	2	8 – 8	8 – 10	–	–	–	–
Sea View	16	–	21	37	–	–	–	–	–	–	1	–	1	8 – 7	8 – 10	–	–	–	–
Shanklin	104	–	101	205	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Saffron Walden	39	42	40	121	–	1	–	–	–	–	1	–	2	7 – 8	7 – 10	–	–	–	–
Great Chesterford	15	–	18	33	–	–	–	–	–	1	–	–	1	8 – 8	8 – 10	–	–	–	–
St. Alban's	73	36	73	182	–	2	–	–	–	–	–	–	2	7 – 8	7 – 10	1	51	1	13
Harpenden	17	–	20	37	–	1	–	–	–	–	–	–	1	7 8	7 – 10	–	–	–	–
St. Austell	169	127	134	430	1	–	–	–	–	–	1	–	2	8 – 8	8 – 10	–	–	–	–
Grampound	8	–	2	10	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Grampound-road	14	–	23	37	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Fowey	41	–	42	83	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Mevagissey	17	–	26	43	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Portscatho	8	–	8	16	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Probus	1	–	2	3	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
St. Mawes	4	–	10	14	–	1	–	–	–	–	–	–	1	8 – 8	8½ – 10	–	–	–	–
Charlestown	25	–	30	55	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Par	25	–	37	62	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
St. Blazey	8	–	3	11	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
St. Clears	9	81	11	101	–	1	–	–	–	–	1	–	2	8 – 8	8 – 10	–	–	–	–
Laugharne	21	–	23	44	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Llanboidy	23	–	18	41	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Whitland	11	6	2	19	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
St. Helen's	249	58	323	630	–	2	–	–	–	2	–	–	4	7 – 9	8 – 10	3	124	3	39
Haydock	15	–	7	22	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Rainford	4	–	6	10	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Sutton Oak	19	–	28	47	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
St. Ives	114	1	94	209	1	1	–	–	–	–	–	–	2	7 – 9	7 – 10	–	–	–	–
St. Neots	63	–	69	132	–	1	–	–	–	–	–	–	1	7 – 9	7 – 10	–	–	–	–
Kimbolton	18	–	21	39	–	1	–	–	–	–	–	–	1	7 – 9	7 – 9	–	–	–	–
Salisbury	209	418	244	871	2	4	–	–	–	–	2	–	8	7 – 10	7 – 10	3	159	3	39
Amesbury	15	–	5	20	–	–	–	–	–	–	1	–	1	8 – 7	8 – 10	–	–	–	–
Cranbourne	6	–	1	7	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Dinton	5	–	10	15	–	–	–	–	–	–	1	–	1	8 – 7	8 – 10	–	–	–	–
Downton	17	–	13	30	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Fordingbridge	17	–	24	41	–	1	–	–	–	–	–	–	1	8 – 7	8 – 10	–	–	–	–
Hindon	6	–	7	13	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Tisbury	13	–	–	13	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Wilton	24	–	18	42	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office: and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *England* and *Wales*, for the Year ending 31st March 1875—*continued.*

Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
									Town.	Force.		Minimum.	Annual Increment.	Maximum.
£.	£.		£.	£.	£.	£.	£.	£.						
–	50		–	–	–	–	–	81	Ruabon - - -	2	Messengers -	5 *s.* a week fixed wages.		
–	–		16	1 *d.*	–	–	–	16	–					
–	20		–	–	–	–	15	–	342	Rugby - - -	1	Clerk - -	22 *s.*	1 *s.*	27 *s.*
–	–		16	1 *d.*	–	–	–	16	–			(Present Officer	28 *s.*	1 *s.* 6 *d.*	35 *s.*)
–	–		16	1 *d.*	–	–	–	16	–		4	Clerks - -	14 *s.*	1 *s.*	21 *s.*
–	–		16	1 *d.*	–	–	–	16	–		3	Messengers -	5 *s.* a week fixed wages.		
–	–		16	1 *d.*	–	–	–	16	–						
–	–		16	1 *d.*	–	–	–	16	–						
–	–		16	1 *d.*	–	–	–	16	–						
–	–		16	1 *d.*	–	–	–	16	–						
–	–		16	1 *d.*	–	–	–	16	–						
–	–		21	9	–	–	–	30	–	Runcorn - -	1	Clerk - -	22 *s.*	1 *s.*	27 *s.*
–	–										1	Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	18		–	–	–	–	–	–	173		1	Ditto - -	12 *s.*	6 *d.*	15 *s.*
–	–										2	Messengers -	5 *s.* a week each, fixed.		
–	–		16	3	–	–	–	19	–	Ryde - - -	1	Clerk - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
–	–		–	–	–	–	–	–	–		2	Ditto - -	22 *s.*	1 *s.*	27 *s.*
13	23		–	–	–	–	–	–	340		1	Ditto - -	14 *s.*	1 *s.*	21 *s.*
											3	Messengers -	5 *s.* a week fixed.		
–	–		8	2 *d.*	–	–	–	8	–						
–	–		8	2 *d.*	–	–	–	8	–						
–	–		16	13	–	–	–	29	–	St. Alban's - -	1	Clerk - -	14 *s.*	1 *s.*	21 *s.*
–	–		8	2 *d.*	–	–	–	8	–		1	Messenger -	5 *s.* a week, fixed		
–	–		16	13	–	–	–	29	–						
–	–		23	9	–	–	–	32	–						
–	–		16	2 *d.*	–	–	–	16	–						
–	10		–	5	16	–	–	–	95						
–	–		16	1 *d.*	–	–	–	16	–						
–	–		68	18	–	–	3	89	–						
–	–		*16	–	–	–	–	16	–						
–	–		16	2 *d.*	–	–	–	16	–						
–	–		16	2 *d.*	–	–	–	16	–						
–	–		16	2 *d.*	–	–	–	16	–						
–	–		*16	–	–	–	–	16	–						
–	–		*16	–	–	–	–	16	–						
–	–		*16	–	–	–	–	16	–						
–	–		8	2 *d.*	–	–	–	8	–						
–	–		8	2 *d.*	–	–	–	8	–						
–	–		8	2 *d.*	–	–	–	8	–						
–	–		20	8	–	–	–	28	–						
–	–		8	2*d.* and 3 *d.*	–	–	–	8	–	St. Helen's - -	1	Clerk - -	22 *s.*	1 *s.*	27 *s.*
–	–		8	2*d.* and 3 *d.*	–	–	–	8	–		1	Ditto - -	12 *s.*	6 *d.*	15 *s.*
–	–		16	2*d.* and 3 *d.*	–	–	–	16	–		1	Ditto - -	at 10 *s.* a week fixed wages.		
–	14		–	–	10	–	10	–	197		3	Messengers -	at 5 *s.* a week fixed wages.		
–	–		16	–	–	–	–	16	–						
–	–		16	–	–	–	–	16	–						
–	–		16	1*d.* and 2*d.*	–	–	–	16	–						
–	–		–	13	–	–	–	13	–						
–	–		31	20	–	–	–	51	–						
–	–		20	2 *d.*	–	–	–	20	–						
–	25		–	–	31	–	15	–	269	Salisbury - - -	1	Clerk - -	22 *s.*	1 *s.*	27*s.*
–	–										2	Ditto - -	16 *s.*	1 *s.*	20 *s.*
–	–		8	2 *d.*	–	–	–	8	–		3	Messengers -	at 5 *s.* a week each fixed wages.		
–	–		16	2 *d.*	–	–	–	16	–						
–	–		8	2 *d.*	–	–	–	8	–						
–	–		16	2 *d.*	–	–	–	16	–						
–	–		16	2 *d.*	–	–	–	16	–						
–	–		8	2 *d.*	–	–	–	8	–						
–	–		16	2 *d.*	–	–	–	16	–						
–	–		16	2 *d.*	–	–	–	16	–						

1 *d.* a Message with minimum of

* Amounts marked thus (*) include payment for delivery in the Town or Village.

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5.—POST OFFICE TELEGRAPHS—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		To tal Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Saltburn-by-the-Sea	83	90	83	256	–	2	–	–	1	–	–	–	3	7 to 8	8 to 10	–	–	–	–
Brotton	19	–	17	36	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Lofthouse in Cleveland	31	–	25	56	–	1	–	–	–	–	–	–	1	7 – 8	9 – 10	–	–	–	–
Staithes	26	–	43	69	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Sandbach	26	–	34	60	–	1	–	–	–	–	–	–	1	7½ – 8	7½ – 10	–	–	–	–
Sandwich	25	58	33	116	–	2	–	–	–	–	–	–	2	7 – 9	7 – 10	–	–	–	–
Ash	7	–	4	11	–	1	–	–	–	–	–	–	1	7 – 9	7 – 10	–	–	–	–
Eastray	6	–	10	16	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Wingham	17	–	19	36	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Sandy	26	–	48	74	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Camburgay	24	–	29	53	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Potton	21	–	16	37	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Sawbridgeworth	4	–	8	12	–	1	–	–	–	–	–	–	1	7 – 9	7 – 10	–	–	–	–
Saxmundham	24	171	21	216	1	2	–	–	–	–	2	–	5	7 – 9	7 – 10	–	–	–	–
Aldborough	33	–	30	63	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Leiston	25	–	15	40	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Yoxford	15	–	13	28	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Scarborough	1,520	659	2,029	4,208	6	4	–	–	–	–	–	1	11	6 – 9	7 – 10	8	508	7	164
Branch Office: Grand Hotel	163	–	–	163	–	1	–	–	–	–	–	–	1	7 – 6	7 – 10	–	–	–	–
Scole	7	–	3	10	–	1	–	–	–	–	1	–	2	7 – 9	7 – 10	–	–	–	–
Botesdale	5	–	7	12	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Selby	77	11	142	230	2	1	–	–	–	–	–	–	3	7 – 9	7 – 10	–	–	–	–
Bubwith	2	–	7	9	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Cawood	5	–	3	8	–	1	–	–	–	–	–	–	1	7 – 8	– –	–	–	–	–
Rawcliffe	10	–	12	22	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Snaith	21	–	17	38	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Settle	31	15	42	88	–	2	–	–	–	–	–	–	2	7 – 8	8 – 10	–	–	–	–
Sevenoaks	72	26	89	187	–	1	–	–	–	–	1	–	2	7 – 8	7 – 10	–	–	–	–
Seal	17	–	11	28	–	–	–	–	–	–	1	–	1	7 – 8	7 – 10	–	–	–	–
Wrotham	11	–	9	20	–	–	–	–	–	–	1	–	1	7½ – 8	7½ – 9	–	–	–	–
Shaftesbury	40	2	27	69	–	1	–	–	–	–	1	–	2	8 – 8	8 – 10	–	–	–	–
Sheerness	112	311	115	538	2	1	–	–	–	–	1	–	4	7½ – 9	7½ – 10	2	195	–	–
Admiralty Office: Queenborough	3	–	6	9	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Sheffield	1,556	2,252	1,832	5,640	12	7	–	–	4	1	3	–	27	– Open always –		33	2,122	37	774
Attercliffe	58	–	85	143	1	–	–	–	–	–	–	–	1	8 – 8	– –	–	–	–	–
Bamford	3	–	5	8	–	1	–	–	–	–	–	–	1	8 – 8	– –	–	–	–	–
Broomhall-street	19	–	–	19	–	1	–	–	–	–	–	–	1	8 – 8	– –	–	–	–	–
Broomhill	23	–	55	78	–	1	–	–	–	–	–	–	1	8 – 8	– –	–	–	–	–
Castleton	18	–	10	28	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Chapel Town	17	–	34	51	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Deepcar	17	–	9	26	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Division-street	50	–	–	50	–	1	–	–	–	–	–	–	1	8 – 8	– –	–	–	–	–
Dronfield	16	–	30	46	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Eyam	3	–	8	11	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Gibraltar-street	93	–	167	260	–	1	–	–	–	–	–	–	1	9 – 7	– –	–	–	–	–
Glossop-road	30	–	–	30	–	1	–	–	–	–	–	–	1	8 – 8	– –	–	–	–	–
Handsworth	6	–	12	18	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Hathersage	20	–	19	39	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Hope	2	–	4	6	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Kiveton Park	22	–	19	41	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Penistone	28	–	17	45	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Saville-street	54	–	99	153	1	–	–	–	–	–	–	–	1	9 – 6	– –	–	–	–	–
Sheffield Moor	60	–	187	247	–	1	–	–	–	–	–	–	1	9 – 8	– –		–	–	–
Tideswell	8	–	5	13	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10		–	–	–
Wicker	37	–	–	37	–	1	–	–	–	–	–	–	1	8 – 8	– –		–	–	–
Wortley	30	–	20	50	–	1	–	–	–	–	–	–	1	8 – 8	8 10		–	–	–

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *England* and *Wales*, for the Year ending 31st March 1875—*continued*.

Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
									Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.					
–	–	20	–	–	–	–	20	–					
–	–	16	–	–	–	–	16	–					
–	–	16	–	–	–	–	16	–					
–	–	16	1 *d.* and 2 *d.*	–	–	–	16	–					
–	–	21	13	–	–	–	34	–					
–	–	31	13	–	–	–	44	–					
–	–	16	1 *d.* and 2 *d.*	–	–	–	16	–					
–	–	16	1 *d.* and 2 *d.*	–	–	–	16	–	Scarborough	1 Superintendent	100 *l.*	5 *l.*	130 *l.*
–	–	16	1 *d.* and 2 *d.*	–	–	–	16	–		1 Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.*
–	–	16	2 *d.*	–	–	–	16	–		(Present Officer	36 *s.*	2 *s.*	44 *s.*)
–	–	16	2 *d.*	–	–	–	16	–		2 Clerks	22 *s.*	1 *s.*	27 *s.*
–	–	*31	–	–	–	–	31	–		2 Ditto	14 *s.*	1 *s.*	21 *s.*
–	–	42	20	–	–	10	72	–		2 Ditto, fixed wages of 10 *s.* a week,			
–	–	16	2 *d.*	–	–	–	16	–		1 Messenger, at 8 *s.* a week.			
–	–	16	2 *d.*	–	–	–	16	–		6 Ditto, paid at the rate of $\frac{3}{4}$ *d.* a message.			
–	–	8	2*d.* and 3*d.*	–	–	–	8	–					
25	38	–	–	–	–	46	–	781					
–	–	–	–	–	–	–	–	–					
–	–	23	2 *d.*	–	–	–	23	–					
–	–	8	2 *d.*	–	–	–	8	–					
–	–	*65	13	–	–	3	81	–	Sheerness	1 Clerk	36 *s.*	2 *s.*	44 *s.*
–	–	16	1*d.* and 2*d.*	–	–	–	16	–		1 Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
–	–	16	1*d.* and 2*d.*	–	–	–	16	–		(For Admiralty Work entirely.)			
–	–	16	1*d.* and 2*d.*	–	–	–	16	–					
–	–	16	1*d.* and 2*d.*	–	–	–	16	–					
–	–	20	1*d.* and 2*d.*	–	–	–	20	–					
–	–	50	13	–	–	5	68	–					
–	–	8	1*d.* and 2*d.*	–	–	–	8	–					
–	–	8	1*d.* and 2*d.*	–	–	–	8	–	Sheffield	1 Superintendent	130 *l.*	8 *l.*	170 *l.*
–	–	23	2 *d.*	–	–	–	23	–		1 Assistant ditto	100 *l.*	5 *l.*	130 *l.*
–	10	59	13	–	–	–	–	277		6 Clerks	28 *s.*	1 *s.* 6 *d.*	35 *s.*
–	–	8	1*d.* and 2*d.*	–	–	–	8	–		9 Ditto	22 *s.*	1 *s.*	27 *s.*
9	50	–	–	–	30	13_4	–	3,119		14 Ditto	14 *s.*	1 *s.*	21 *s.*
–	–	20	2 *d.*	–	–	–	20	–		3 Ditto, at 10 *s.* a week each fixed wages.			
–	–	16	1 *d.*	–	–	–	16	–		1 Inspector of Messengers.	18 *s.*	1 *s.*	25 *s.*
–	–	13	–	–	–	–	13	–		4 Messengers at 10 *s.* a week.			
–	–	20	1*d.*	–	–	–	20	–		4 Ditto, at 9 *s.* a week each.			
–	–	16	1 *d.*	–	–	–	16	–		8 Ditto, at 8 *s.* a week each.			
–	–	21	1*d.* and 2*d.*	–	–	–	21	–		8 Ditto, at 7 *s.* a week each.			
–	–	16	1 *d.*	–	–	–	16	–		12 Ditto, at 6 *s.* a week each.			
–	–	13	–	–	–	–	13	–					
–	–	*16	1 *d.*	–	–	–	16	–					
–	–	16	1 *d.*	–	–	–	16	–					
–	–	20	1 *d.*	–	–	–	20	–					
–	–	13	–	–	–	–	13	–					
–	–	16	1 *d.*	–	–	–	16	–					
–	–	16	1 *d.*	–	–	–	16	–					
–	–	16	1*d.* and 2*d.*	–	–	–	16	–					
–	–	16	1 *d.*	–	–	–	16	–					
–	–	16	1 *d.*	–	–	–	16	–					
–	–	–	–	–	–	–	–	–					
–	–	20	1 *d.*	–	–	–	20	–					
–	–	16	1 *d.*	–	–	–	16	–					
–	–	13	–	–	–	–	13	–					
–	–	16	1 *d.*	–	–	–	16	–					

1 *d.* a Message, with minimum of

* Amounts marked thus (*) include payment for delivery in the Town or Village.

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Shepton Mallet	65	–	64	129	1	–	–	–	–	–	–	–	1	8 to 8	8 to 10	–	–	–	–
Sherborne	46	209	53	308	1	4	–	–	–	–	–	–	5	8 – 8	8 – 10	1	38	–	–
Millborne Port	8	–	10	18	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Shifnal	42	23	44	109	1	1	–	–	–	–	–	–	2	8 – 8	8 – 10	–	–	–	–
Shipston-on-Stour	13	–	14	27	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Shoreham	40	–	75	115	1	1	–	–	–	–	–	–	2	7 – 9	7 – 10	–	–	–	–
Southwick	18	–	–	18	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Shrewsbury	255	2,054	303	2,612	9	4	–	–	–	–	–	–	13	7 – 12 (MID.)	7 – 10 (P.M. 8½ – 9½ P.M.) (A.M. A.M.)	15	822	6	85
Aberdovey	13	–	11	24	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Berriew	18	–	7	25	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Bishops Castle	16	–	13	29	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Borth	15	–	19	34	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Builth	36	–	17	53	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Church Stoke	2	–	–	2	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Church Stretton	11	–	16	27	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Clun	3	–	8	11	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Craven Arms	2	–	10	12	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Dolgelly	89	–	59	148	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Ellesmere	21	–	31	52	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Knighton	25	–	26	51	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Leintwardine	7	–	7	14	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Llanbrynmair	3	–	1	4	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Llanidloes	31	–	22	53	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Llanrindod	56	–	51	107	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Llanwrtyd	32	–	17	49	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Machynlleth	32	–	35	67	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Minsterley	–	–	1	1	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Montgomery	13	–	12	25	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Pontesbury	4	–	4	8	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Prees	10	–	7	17	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Talgarth	14	–	10	24	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Towyn	11	–	15	26	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Wem	27	–	26	53	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Sidmouth	51	–	38	89	–	1	–	–	–	–	–	–	1	7½ – 8	8 – 10	–	–	–	–
Sittingbourne	42	17	47	106	1	2	–	–	–	–	–	–	3	7½ – 9	7½ – 10	–	–	–	–
Green-street	13	–	9	22	–	–	–	–	–	–	1	–	1	7 – 8	7 – 10	–	–	–	–
Milton	4	–	13	17	–	1	–	–	–	–	–	–	1	7 – 9	7 – 10	–	–	–	–
Rainham	23	–	14	37	–	–	–	–	–	–	1	–	1	7 – 8	7½ – 9½	–	–	–	–
Skipton	68	17	58	143	–	3	–	–	–	–	–	–	3	7 – 9	7 – 10	–	–	–	–
Gargrave	5	–	12	17	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Gisburn	3	–	2	5	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Long Preston	–	–	–	–	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Sleaford	44	12	44	100	1	1	–	–	–	–	–	–	2	7 – 8	7 – 10	–	–	–	–
Billinghay	9	–	5	14	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Heckington	2	–	5	7	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Slough	70	66	92	228	1	1	–	–	–	–	–	–	2	7½ – 8	8 – 10	–	–	–	–
Chalfont St. Giles	9	–	4	13	–	–	–	–	–	–	1	–	1	8 – 7	8 – 10	–	–	–	–
Colnbrook	8	–	9	17	–	1	–	–	–	–	–	–	1	8 – 7	8 – 10	–	–	–	–
Gerrard's Cross	2	–	6	8	–	–	–	–	–	–	1	–	1	8 – 7	8 – 10	–	–	–	–
Soham	10	28	6	44	–	–	–	–	–	–	2	–	2	7 – 9	7 – 10	–	–	–	–
Fordham	6	–	7	13	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Mildenhall	30	–	27	57	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Southall	14	2	27	43	–	2	–	–	–	–	–	–	2	7 – 8	7 – 10	–	–	–	–

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *England* and *Wales*, for the Year ending 31st March 1875—*continued*.

Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
									Town.	Force.		Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.						
–	–	31	13	–	–	–	44	–						
–	13	–	3	31	–	–	–	85	Sherborne - -	1	Clerk - -	14 *s.*	1 *s.*	
–	–	*16	2 *d.*	–	–	–	16	–		1	Messenger, 5 *s.* a week, fixed.			
–	–	–	13	–	–	–	13	–						
–	–	23	1 *d.*	–	–	–	23	–						
–	–	44	13	–	–	–	57	–						
–	–	26	1*d.* and 2*d.*	–	–	–	26	–						
12	40	–	–	–	11	–	–	970	Shrewsbury - -	1	Clerk - -	100 *l.*	5 *l.*	130 *l.*
–	–	*16	–	–	–	–	16	–		1	Ditto - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
–	–	16	–	–	–	–	16	–		3	Ditto -	22 *s.*	1 *s.*	27 *s.*
–	–	16	–	–	–	–	16	–		9	Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	–	*16	–	–	–	–	16	–		1	Ditto, 7 *s.* fixed wages.			
–	–	*16	1 *d.*	–	–	–	16	–		6	Messengers at 1 *d.* per message.			
–	–	*16	–	–	–	–	16	–						
–	–	*16	–	–	–	–	16	–						
–	–	16	–	–	–	–	16	–						
–	–	*16	–	–	–	–	16	–						
–	–	26	10	–	–	–	36	–						
–	–	*16	12	–	–	–	28	–						
–	–	*16	–	–	–	–	16	–						
–	–	16	–	–	–	–	16	–						
–	–	16	–	–	–	–	16	–						
–	–	18	9	–	–	–	27	–						
–	–	*16	–	–	–	–	16	–						
–	–	*16	–	–	–	–	16	–						
–	–	16	4	–	–	–	20	–						
–	–	*16	–	–	–	–	16	–						
–	–	16	4	–	–	–	20	–						
–	–	*16	–	–	–	–	16	–						
–	–	*16	–	–	–	–	16	–						
–	–	*16	–	–	–	–	16	–						
–	–	*16	–	–	–	–	16	–						
–	–	21	7	–	–	–	28	–						
–	–	23	13	–	–	–	36	–						
–	–	44	13	–	–	–	57	–						
–	–	8	1*d.* and 2*d.*	–	–	–	8	–						
–	–	21	2 *d.*	–	–	–	21	–						
–	–	8	1*d.* and 2*d.*	–	–	–	8	–						
–	–	36	13	10	–	–	59	–						
–	–	16	3	–	–	–	19	–						
–	–	16	–	–	–	–	16	–						
–	–	16	1*d.* and 2*d.*	–	–	–	16	–						
–	–	31	13	–	–	5	49	–						
–	–	16	1*d.* and 2*d.*	–	–	–	16	–						
–	–	16	1*d.* and 2*d.*	–	–	–	16	–						
–	–	47	13	–	–	–	60	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	–	22	2 *d.*	–	–	–	22	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	–	20	2 *d.*	–	–	–	20	–						
–	–	26	13	–	–	–	39	–						

1 *d.* a Message, with minimum of

* Amounts marked thus (*) include payment for delivery in the Town or Village.

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other Kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. P.M.		£.		£.
Southampton	324	–	–	324	1	1	–	–	–	–	–	–	2	8 to 8	– –	59	3,613	18	207
Railway Office	1,095	6,490	1,477	9,062	16	14	–	–	–	–	1	–	31	– Open always	–	–	–	–	–
Above Bar	72	–	–	72	–	1	–	–	–	–	–	–	1	8 – 8	– –	–	–	–	–
Beaulieu	6	–	7	13	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Bevois Hill	20	–	38	58	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Bishopstoke	10	–	9	19	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Bishops Waltham	14	–	20	34	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Bitterne	15	–	28	43	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Botley	15	–	14	29	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Droxford	4	–	8	12	–	–	–	–	–	–	2	–	2	8 – 8	8 – 10	–	–	–	–
Fawley	16	–	21	37	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Freemantle	12	–	37	49	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Hythe	15	–	16	31	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Marshwood	12	–	11	23	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Netley Abbey	31	–	37	68	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Northam	28	–	29	57	–	1	–	–	–	–	–	–	1	8 – 8	– –	–	–	–	–
Prospect Place	42	–	–	42	–	1	–	–	–	–	–	–	1	8 – 8	– –	–	–	–	–
Shirley Common	17	–	30	47	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Totton	27	–	35	62	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Woolstone	16	–	35	51	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Balmoral (Queen's Office)	83	–	64	147	1	1	–	–	–	–	–	–	2	8 – 8	8 – 10	–	–	–	–
Southend	160	76	127	363	1	–	–	–	–	–	1	–	2	7 – 8	7 – 10	–	–	–	–
Great Wakering	11	–	10	21	–	–	–	–	–	–	1	–	1	7 – 8	7 – 10	–	–	–	–
Shoeburyness	32	21	31	84	1	–	–	–	–	–	1	–	2	7 – 8	7 – 10	–	–	–	–
South Molton	–	–	–	–	–	–	–	–	–	–	–	–	–	– –	– –	–	–	–	–
Southport	354	4	446	804	–	1	–	–	–	2	–	–	3	7 – 8	7 – 10	4	147	6	72
Birkdale	4	–	–	4	–	1	–	–	–	–	–	–	1	8 – 7	– –	–	–	–	–
South Shields	540	–	442	982	2	–	–	–	2	–	1	–	5	7 – 9½	7 – 10	7	289	5	72
Tyne Docks	182	–	245	427	–	–	–	–	2	–	–	–	2	8 – 8	8 – 10	1	21	3	48
Southwell	19	–	26	45	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Spalding	74	33	84	191	–	3	–	–	–	–	1	–	4	7 – 9	7 – 10	–	–	–	–
Donington	6	–	5	11	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Gosberton	2	–	2	4	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Sutterton	7	–	7	14	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Swineshead	2	–	4	6	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Spilsby	24	–	23	47	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Stafford	196	256	285	737	4	3	–	–	–	–	1	–	8	7 – 10	7 – 10	4	223	3	39
Brewood	7	–	14	21	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Cannock	35	–	31	66	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Cheadle	21	–	30	51	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Great Heywood	31	–	27	58	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Hednesford	35	–	34	69	–	1	–	–	–	–	–	–	1	8 8	8 – 10	–	–	–	–
Mayfield	–	–	–	–	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Penkridge	18	–	19	37	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Staines	50	192	44	286	1	1	–	–	–	–	–	–	2	7 – 8½	7 – 10	–	–	–	–
Egham	24	–	22	46	–	1	–	–	–	–	–	–	1	8 – 7	8 – 10	–	–	–	–
Englefield Green	32	–	31	63	–	1	–	–	–	–	–	–	1	8 – 7	8 – 10	–	–	–	–
Sunning Hill	32	–	30	62	–	1	–	–	–	–	–	–	1	8 – 7	8 – 10	–	–	–	–
Staleybridge	71	–	90	161	1	1	–	–	–	1	–	–	3	7 – 9½	7 – 9	3	106	3	39
Stamford	91	35	100	226	2	3	–	–	–	–	1	–	6	7 – 9	7 – 10	4	161	2	26
Castle Bytham	1	–	–	1	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Duddington	7	–	1	8	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Easton	2	–	2	4	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Ketton	4	–	3	7	–	–	–	–	–	–	–	–	–	– –	– –	–	–	–	–
Empingham	3	–	3	6	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
North Luffenham	2	–	2	4	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
South Luffenham	3	–	2	5	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Stanmore	16	–	13	29	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Harrow Weald	8	–	12	20	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *England* and *Wales*, for the Year ending 31st March 1875—*continued*.

Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
									Town.	Force.		Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.						
15	50		–	–	–	36	–	4,011						
–	–		–	–	–	–	–	–	Southampton - -	1	Superintendent -	180 *l.*	10 *l.*	230 *l.*
–	–		16	–	–	–	16	–		3	Assistant ditto -	130 *l.*	8 *l.*	170 *l.*
–	–		8	2 *d.*	–	–	8	–		1	Clerk - - (Special duties)	100 *l.*	5 *l.*	130 *l.*
–	–		16	2 *d.*	–	–	16	–		7	Clerks - -	36 *s.*	2 *s.*	44 *s.*
–	–		16	2 *d.*	–	–	16	–		9	Ditto - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
–	–		16	2 *d.*	–	–	16	–		10	Ditto - -	22 *s.*	1 *s.*	27 *s.*
–	–		16	2 *d.*	–	–	16	–		20	Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	–		8	2 *d.*	–	–	8	–		8	Learners, at 5 *s.* a week each.			
–	–		8	2 *d.*	–	–	8	–		4	Messengers, at 8 *s.* a week each.			
–	–		16	2 *d.*	–	–	16	–		4	Ditto, at 7 *s.* a week each.			
–	–		20	13	–	–	33	–		4	Ditto, at 6 *s.* a week each.			
–	–		16	–	–	–	16	–		6	Ditto, at 5 *s.* a week each.			
–	–		16	2 *d.*	–	–	16	–						
–	–		16	13	–	–	29	–						
–	–		16	2 *d.*	–	–	16	–						
–	–		–	–	–	–	–	–						
–	–		46	13	–	–	59	–						
–	–		16	–	–	–	16	–						
–	–		26	13	–	–	39	–	Southport - -	1	Learner at 12 *s.* 6 *d.* fixed wages.			
–	–		18	1 *d.*	–	–	18	–		1	Clerk - -	14 *s.*	1 *s.*	21 *s.*
–	–									2	Ditto - -	12 *s.*	6 *d.*	15 *s.*
–	20		–	–	–	–	29	–		5	Messengers, at 5 *s.* a week each.			
–	–		13	–	–	–	13	–	South Shields - -	1	Clerk - -	22 *s.*	1 *s.*	27 *s.*
–	–									1	Counter Clerk at 16 *s.* a week fixed wages.			
6	25		–	–	–	12	–	404						
–	21		–	–	–	–	–	69		3	Clerks - -	14 *s.*	1 *s.*	21 *s.*
–	–		37	–	–	–	37	–		1	Ditto, at 12 *s.* a week, fixed wages.			
–	–		42	13	–	5	60	–		5	Messengers, at ¼ *d.* a message each.			
–	–		8	2 *d.*	–	–	8	–						
–	–		8	2 *d.*	–	–	8	–						
–	–		8	2 *d.*	–	–	8	–						
–	–		8	2 *d.*	–	–	8	–	Tyne Docks - -	3	Ditto, at 1 *d.* per message.			
–	–		30	13	–	5	48	–						
–	15		–	–	–	4	–	281	Stafford - - -	1	Clerk - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
–	–		16	5	–	–	21	–		3	Clerks - -	14 *s.*	1 *s.*	21 *s.*
–	–		16	5	–	–	21	–						
–	–		*16	–	–	–	16	–		3	Messengers, at 5 *s.* a week each.			
–	–		16	1 *d.*	–	–	16	–						
–	–		16	–	–	–	16	–						
–	–		–	–	–	–	–	–						
–	–		23	–	–	–	23	–						
–	–		48	13	–	–	61	–						
–	–		16	2 *d.*	–	–	16	–						
–	–		16	2 *d.*	–	–	16	–						
–	–		16	2 *d.*	–	–	16	–						
–	11		–	–	–	–	–	156	Staleybridge	1	Clerk - -	16 *s.*	1 *s.*	20 *s.*
–										2	Ditto - -	12 *s.*	6 *d.*	15 *s.*
–	15		–	–	–	10	–	212		3	Messengers, at 5 *s.* a week, fixed wages.			
–	–		16	1 *d.*	–	–	16	–						
–	–		16	2 *d.*	–	–	16	–						
–	–		16	1*d.* and 2*d.*	–	–	16	–	Stamford - - -	1	Clerk - -	22 *s.*	1 *s.*	27 *s.*
–	–		16	1 *d.*	–	–	16	–						
–	–		16	1*d.* and 2*d.*	–	–	16	–		1	Learner, at 5 *s.*			
–	–		16	1 *d.*	–	–	16	–						
–	–		16	1 *d.*	–	–	16	–		2	Clerks - -	14 *s.*	1 *s.*	21 *s.*
–	–		25	1 *d.*	–	–	25	–		2	Messengers at 5 *s.* a week each, fixed.			
–	–		18	2 *d.*	–	–	18	–						

1 *d.* a Message, with Minimum of

* Amounts marked thus (*) include payment for delivery in the Town or Village.

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other Kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1876.
														A.M. P.M.	A.M. A.M.		£.		£.
Staplehurst	6	–	14	20	–	1	–	–	–	–	–	–	1	8 – 9	8 – 10	–		–	–
Benenden	2	–	2	4	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–		–	–
Brenchley	12	–	13	25	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–		–	–
Cranbrook	18	–	20	38	–	1	–	–	–	–	–	–	1	7 – 9	7 – 10	–		–	–
Goudhurst	18	–	14	32	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–		–	–
Horsmonden	6	–	8	14	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–		–	–
Marden	7	–	8	15	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–		–	–
Smarden	4	–	7	11	–	1	–	–	–	–	–	–	1	7 – 9	7 – 10	–		–	–
Sutton Valence	16	–	13	29	–	–	–	–	–	–	1	–	1	7½ – 8	7½ – 9	–		–	–
Stevenage	24	–	24	48	–	1	–	–	–	–	–	–	1	7 – 9	7 – 10	–	–	–	–
Stockport	230	189	308	727	–	4	–	–	–	1	–	–	5	7 to 10	7 to 10	4	182	5	65
Chapel-en-le-Frith	16	–	15	31	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Compstall	3	–	3	6	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Disley	12	–	20	32	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Hazel Grove	5	–	9	14	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Heaton Norris	7	–	–	7	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Marple	11	–	23	34	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
New Mills	6	–	18	24	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Poynton	2	–	3	5	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Whaley Bridge	13	–	12	25	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Woodley	8	–	13	21	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Hayfield	2	–	9	11	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Stockton-on-Tees	595	82	717	1,394	1	5	–	–	6	1	–	–	13	7 – 8	9 – 10½ P.M. / 5 – 6 P.M.	7	309	8	130
South Stockton	56	–	–	56	–	1	–	–	–	–	–	–	1	7 – 8	A.M. A.M. 8 – 10	–	–	–	–
Stoke-on-Trent	191	839	218	1,248	2	4	–	–	–	–	–	–	6	7½ – 10	7½ – 10	6	316	4	52
Burslem	62	–	156	218	–	1	–	–	–	–	–	–	1	7½ – 9	7½ – 10	–	–	2	26
Fenton	17	–	17	34	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Hanley	158	–	317	475	1	3	–	–	–	–	–	–	4	8 – 9	8 – 10	–	–	3	39
Leek	54	–	63	117	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Longton	103	–	139	242	–	1	–	–	–	–	–	–	1	7½ – 9¼	7½ – 10	–	–	–	–
Trentham	9	–	12	21	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Trent Vale	6	–	6	12	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Tunstall	48	–	81	129	–	1	–	–	–	–	–	–	1	7½ – 9	7½ – 10	–	–	–	–
Uttoxeter	40	–	41	81	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Stone	44	–	37	81	–	1	–	–	–	–	–	–	1	7½ – 9½	7½ – 10	–	–	–	–
Stonehouse-Glos	25	6	35	66	–	1	–	–	–	–	1	–	2	7 – 9	7 – 10	–	–	–	–
Eastington	7	–	5	12	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Frampton-on-Severn	13	–	14	27	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
King's Stanley	–	–	6	6	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Stoney Stratford	27	34	33	94	–	3	–	–	–	–	–	–	3	7 – 8½	7 – 10	–	–	–	–
Hanslope	2	–	3	5	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Stantonbury	3	–	3	6	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Wolverton	8	–	15	23	–	1	–	–	–	–	–	–	1	7 – 9	7 – 10	–	–	–	–
Stonham	4	9	6	19	–	1	–	–	–	–	1	–	2	7 – 8	7 – 10	–	–	–	–
Debenham	5	–	4	9	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Stonham	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Stourbridge	112	261	143	516	2	3	–	–	–	–	–	–	5	7 – 9	7 – 10	2	68	2	26
Belbroughton	8	–	7	15	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Hagley	11	–	14	25	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Kinver	15	–	16	31	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Lye	10	–	19	29	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Old Swinford	5	–	9	14	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Wordesley	17	–	24	41	–	1	–	–	1	–	–	–	1	8 8	8 – 10	–	–	–	–
Stourport	39	–	40	79	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Stowmarket	44	18	66	128	–	2	–	–	–	–	1	–	4	7 – 9	7 – 10	–	–	–	–
Haughley	3	–	4	7	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *England* and *Wales*, for the Year ending 31st March 1875—*continued*.

Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
									Town.	Force.		Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.			Minimum.		
–	–	37	3	–	–	–	40	–					
–	–	16	1 *d.* and 2 *d.*	–	–	–	16	–					
–	–	16	1 *d.* and 2 *d.*	–	–	–	16	–					
–	–	21	2 *d.*	–	–	–	21	–					
–	–	*26	–	–	–	–	26	–					
–	–	16	1 *d.* and 2 *d.*	–	–	–	16	–					
–	–	16	1 *d.* and 2 *d.*	–	–	–	16	–					
–	–	16	1 *d.* and 2 *d.*	–	–	–	16	–					
–	–	8	1 *d.* and 2 *d.*	–	–	–	8	–					
–	–	20	1 *d.* and 2 *d.*	–	–	–	20	–					
–	20	–	–	–	–	30	–	297	Stockport - - -	2	Clerks - -	22 *s.*	1 *s.*	27 *s.*
–	–	16	1 *d.* and 2 *d.*	–	–	–	16	–		1	Ditto - -	16 *s.*	1 *s.*	20 *s.*
–	–	16	3	–	–	–	19	–		1	Ditto, at 10 *s.* a week, fixed wages.			
–	–	16	3	–	–	–	19	–		5	Messengers, at 5 *s.* a week, fixed wages.			
–	–	16	–	–	–	–	16	–						
–	–	13	–	–	–	–	13	–						
–	–	16	3	–	–	–	19	–						
–	–	16	4	–	–	–	20	–						
–	–	–	3	–	–	–	3	–						
–	–	*16	–	–	–	–	16	–						
–	–	16	5	–	–	–	21	–						
–	–	16	1 *d.* and 2 *d.*	–	–	–	16	–						
–	30	–	–	–	–	35	–	504	Stockton-on-Tees -	1	Clerk - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
										4	Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	–	13	–	–	–	–	13	–		1	Counter Clerk - (4 are females.)	- -	- -	12 *s.*
–	22	–	–	–	3	–	–	393						
–	40	–	–	–	–	–	–	66		1	Clerk - -	- -	- -	7 *s.*
–	–	16	–	–	–	–	16	–		8	Messengers, at 1 *d.* per message.			
–	39	–	–	–	–	4	–	78						
–	–	16	13	–	–	–	29	–						
–	–	30	13	–	–	–	43	–	Stoke-on-Trent -	1	Clerk - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
–	–	*10	–	–	–	–	10	–		(Present officer receives 2 *s.* 6 *d.* a week above maximum.)				
–	–	8	–	–	–	–	8	–						
–	–	21	13	–	–	–	34	–		4	Clerks - -	14 *s.*	1 *s.*	21 *s.*
–	–	*16	4	–	–	–	20	–						
–	–	30	–	–	–	–	30	–		1	Clerk - -	- -	- -	14 *s.*
–	–	26	13	–	–	–	39	–		4	Messengers, at 5 *s.* a week each.			
–	–	16	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	16	–	Burslem, S. O. -	2	Messengers, at 5 *s.* per week.			
–	–	16	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	16	–	Hanley, S. O. -	3	Ditto - - ditto.			
–	–	8	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	8	–						
–	–	37	1 *d.*	–	–	–	37	–						
–	–	16	1 *d.*	–	–	–	16	–						
–	–	16	1 *d.*	–	–	–	16	–						
–	–	16	1 *d.*	–	–	–	16	–						
–	–	20	2 *d.*	–	–	–	20	–						
–	–	–	2 *d.*	–	–	–	–	–						
–	–	8	–	–	–	–	8	–						
–	13	–	–	–	–	5	–	112	Stourbridge - -	1	Clerk - -	14 *s.*	1 *s.*	21 *s.*
–	–	16	–	–	–	–	16	–		1	Clerk, fixed wages, 12 *s.*			
–	–	16	–	–	–	–	16	–		2	Messengers, at 5 *s.* a week each.			
–	–	16	–	–	–	–	16	–						
–	–	16	–	–	–	–	16	–						
–	–	16	1 *d.*	–	–	–	16	–						
–	–	16	1 *d.*	–	–	–	16	–						
–	–	23	1 *d.*	–	–	–	23	–						
–	–	31	13	–	–	–	44	–						
–	–	8	2 *d.*	–	–	–	8	–						

* Amounts marked thus (*) include payment for delivery in the Town or Village.

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other Kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M A.M.		£.		£.
Stratford-on-Avon	89	2	86	177	–	2	–	–	–	–	–	–	2	7 to 8	7 to 10	–	–	–	–
Stroud	127	147	115	389	1	2	–	–	–	–	3	–	6	7 – 9	7 – 10	2	69	2	26
Brimscombe	13	–	18	31	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Cain's Cross	16	–	38	54	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Chalford	9	–	13	22	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Minchinhampton	2	–	6	8	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Nailsworth	25	–	23	48	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Painswick	5	–	4	9	–	–	–	–	–	–	1	–	1	7 – 8	7 – 10	–	–	–	–
Woodchester	10	–	7	17	–	–	–	–	–	–	1	–	1	7 – 8	7 – 10	–	–	–	–
Sudbury	29	38	41	108	–	1	–	–	–	–	1	–	2	7 – 9	8 – 10	–	–	–	–
Clare	18	–	14	32	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Lavenham	17	–	10	27	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Long Melford	13	–	17	30	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Sunderland	1,106	989	2,082	4,177	2	6	1	–	7	–	4	1	21	7 – 10	7 – 10	20	1,246	24	547
Branch Offices:																			
Exchange	336	–	–	336	–	–	–	–	2	–	–	–	2	9 – 6	–	–	–	–	–
South Docks	86	–	–	86	–	–	–	–	1	–	–	–	1	9 – 6	–	–	–	–	–
Hylton	24	–	27	51	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Monkwearmouth	73	–	–	73	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Seaham	73	–	–	73	–	2	–	–	–	–	–	–	2	8 – 8	8 – 10	–	–	–	–
Southwick	24	–	38	62	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Sutton, Surrey	38	32	81	151	–	2	–	–	–	–	–	–	2	7½ – 9	7 – 9	–	–	–	–
Carshalton	17	–	25	42	–	1	–	–	–	–	–	–	1	8 – 8	7 – 9	–	–	–	–
Cheam	5	–	16	21	–	1	–	–	–	–	–	–	1	8 – 8	7 – 9	–	–	–	–
Swaffham	36	44	25	105	–	1	–	–	–	–	1	–	2	7 – 8	7 – 10	–	–	–	–
Narborough	3	–	7	10	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Litcham	4	–	2	6	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Swansea	388	–	–	388	1	1	–	–	–	–	–	–	2	9 – 6	–	21	965	10	229
Branch Office:																			
Swansea Docks	1,278	2,567	1,608	5,453	8	4	1	–	1	–	2	–	16	7 – 10	7 – 10 / P.M. P.M. 5 – 6	–	–	–	–
															A.M. A.M.				
Clydach	22	–	26	48	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Cwmburla	46	–	44	90	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Morriston	53	–	47	100	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Mumbles	54	–	65	119	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Pontardawe	22	–	20	42	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Ystalyfera	17	–	24	41	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Ystradgynlais	18	20	8	46	–	1	–	–	–	–	1	–	2	8 – 8	8 – 10	–	–	–	–

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *England* and *Wales*, for the Year ending 31st March 1875—*continued*.

Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
									Town.	Force.		Minimum.	Annual Increment.	Maximum.
£.	£.		£.	£.	£.	£.	£.	£.						
–	–		35	18	–	–	–	53	–	Stroud	2	Clerks	14 *s.*	1 *s.*	21 *s.*
–	15		–	–	–	–	–	6	116		2	Messengers, at 5 *s.* a week each.			
–	–		8	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	8	–						
–	–		8	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	8	–						
–	–		8	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	8	–						
–	–		16	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	16	–						
–	–		16	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	16	–						
–	–		8	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	8	–						
–	–		8	2 *d.* and 3 *d.*	–	–	–	8	–						
–	–		*30	–	–	–	10	40	–						
–	–		8	2 *d.*	–	–	–	8	–						
–	–		8	2 *d.*	–	–	–	8	–						
–	–		8	2 *d.*	–	–	–	8	–						
47	40	1 *d.* a Message, with minimum of	–	–	–	21	61	–	1,962	Sunderland	1	Clerk	130 *l.*	8 *l.*	170 *l.*
											2	Ditto	36 *s.*	2 *s.*	44 *s.*
–	–		–	–	–	–	–	–	–		2	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
–	–		16	1 *d.* and 2 *d.*	–	–	–	16	–		5	Ditto	22 *s.*	1 *s.*	27 *s.*
–	–		13	–	–	–	–	13	–						
–	–		1 *d.* per mess.	13	–	–	–	13	–		*8	Ditto	14 *s.*	1 *s.*	21 *s.*
–	–		*16	–	–	–	–	16	–		1	Inspector of Messages.	14 *s.*	1 *s.*	21 *s.*
–	–		50	13	–	–	10	73	–		2	Clerks, at 10 *s.* a week each.			
–	–		16	2 *d.*	–	–	–	16	–		23	Ditto, rate of 1 *d* per message.			
–	–		16	1 *d.* and 2 *d.*	–	–	–	16	–			* Half wages of one of these Clerks to be charged to Postal Account.			
–	–		25	13	–	–	–	38	–						
–	–		8	1 *d.* and 2 *d.*	–	–	–	8	–						
–	–		8	2 *d.*	–	–	–	8	–						
67	45		–	–	–	16	60	–	1,382	Swansea	1	Superintendent	100 *l.*	5 *l.*	130 *l.*
											1	Assistant Superintendent.	36 *s.*	2 *s.*	44 *s.*
–	–		–	–	–	–	–	–	–		2	Clerks	28 *s.*	1 *s.* 6 *d.*	35 *s.*
–	–		16	3 *d.*	–	–	–	16	–		3	Ditto	22 *s.*	1 *s.*	27 *s.*
–	–		8	2 *d.* and 3 *d.*	–	–	–	8	–		6	Ditto	14 *s.*	1 *s.*	21 *s.*
–	–		16	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	16	–		7	Ditto	12 *s.*	6 *d.*	15 *s.*
–	–		8	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	8	–		1	Learner, at 5 *s.* a week.			
–	–		16	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	16	–		10	Messengers, rate ¾*d.* per message.			
–	–		16	2 *d.* and 3 *d.*	–	–	–	16	–						
–	–		16	8	–	–	–	24	–						

Amounts marked thus (*) include payment for delivery in the Town or Village.

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5.—POST OFFICE TELEGRAPHS—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.								Hours of Attendance.		Total Number and Cost of			
															Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Swindon	46	341	51	438	3	2	–	–	–	–	1	–	6	7 to 9	7 to 10	3	154	1	13
Fairford	15	–	19	34	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Highworth	8	–	8	16	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Lechlade	11	–	14	25	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
New Swindon	18	–	29	47	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Purton	8	–	3	11	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Shrivenham	11	–	9	20	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Wootton Bassett	6	–	12	18	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Wroughton	7	–	11	18	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Tadcaster	16	–	21	37	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Bramham	6	–	13	19	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Spofforth	17	–	22	39	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Wetherby	23	70	24	117	–	2	–	–	–	–	–	–	2	7 – 8	8 – 10	–	–	–	–
Taibach	12	22	17	51	–	1	–	–	–	–	1	–	2	8 – 9	8 – 10	–	–	–	–
Aberavon	79	–	93	172	–	2	–	–	–	–	–	–	2	8 – 9	8 – 10	–	–	–	–
Cwm Avon	6	–	5	11	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Tamworth	84	64	74	222	1	3	–	–	–	–	2	–	6	7.30 – 9	8 – 10	3	84	–	–
Elford	12	–	16	28	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Fazeley	8	–	10	18	–	1	–	–	–	–	–	–	1	8 – 7	8 – 10	–	–	–	–
Tarporley	13	39	28	80	–	1	–	–	–	–	1	–	2	7 – 9	8 – 10	–	–	–	–
Bunbury	12	–	9	21	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Taunton	159	632	231	1,022	3	5	–	–	–	–	1	–	9	7 – 10	7 – 10 P.M. P.M.; 5 – 6	7	382	5	65
Dunster	5	–	5	10	–	–	–	–	–	–	1	–	1	8 – 8	A.M. A.M. 0 – 10	–	–	–	–
Ilchester	3	–	1	4	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Langport	20	–	28	48	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Lydeard (Bishop's)	3	–	6	9	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Minehead	26	–	20	46	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
North Curry	11	–	8	19	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Queen Camel	13	–	16	29	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Somerton	6	–	9	15	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Stogumber	5	–	2	7	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Washford	5	–	4	9	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Williton	14	65	17	96	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Tavistock	69	115	67	251	2	1	–	–	–	–	–	–	3	8 – 8	P.M. P.M. 5 – 6; A.M. A.M. 8 – 10	–	–	–	–
Calstock	21	–	24	45	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Gunnislake	24	–	27	51	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Teignmouth	140	–	141	281	1	1	–	–	–	–	–	–	2	8 – 8	8 – 10	–	–	–	–
Tenbury	26	–	28	54	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Tenby	166	12	153	331	1	1	–	–	–	–	–	–	2	8 – 8	8 – 10	–	–	–	–
Saundersfoot	24	–	21	45	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Tetbury	18	–	25	43	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Tetsworth	4	35	10	49	–	2	–	–	–	–	–	–	2	8 – 8	8 – 10	–	–	–	–
Stokenchurch	7	–	7	14	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Watlington	15	–	7	22	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is fo delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *England* and *Wales*, for the Year ending 31st March 1875—*continued*.

Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery (*a*).	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
									Town.	Force.		Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.						
–	10	–	–	–	–	15	–	192	Swindon - - -	1	Clerk - -	22 *s.*	1 *s.*	27 *s.*
–	–	8	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	8	–		2	Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	–	8	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	8	–		1	Messenger, at 5 *s.* a week, fixed wages.			
–	–	8	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	8	–						
–	–	20	8	–	–	–	28	–						
–	–	8	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	8	–						
–	–	8	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	8	–						
–	–	16	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	16	–						
–	–	8	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	8	–						
–	–	16	10	–	–	–	26	–						
–	–	16	3	–	–	–	19	–						
–	–	16	3	–	–	–	19	–						
–	–	17	13	–	–	–	30	–						
–	–	21	13	–	–	–	34	–						
–	–	21	5	–	–	–	26	–						
–	–	8	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	8	–						
–	40	–	1 *d.*	–	–	–	–	124	Tamworth - -	1	Clerk -	14 *s.*	1 *s.*	21 *s.*
–	–	16	1 *d.*	–	–	–	16	–		1	Ditto, at 11 *s.* 6 *d.* a week.			
–	–	16	1 *d.*	–	–	–	16	–		1	Learner, at 5 *s.* a week.			
–	–	*35	–	–	–	–	35	–						
–	–	8	3	–	–	–	11	–						
60	22	–	–	–	–	20	–	549	Taunton - - -	1	Clerk - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
–	–	8	2 *d.*	–	–	–	8	–		6	Ditto -	14 *s.*	1 *s.*	21 *s.*
–	–	8	2 *d.*	–	–	–	8	–		5	Messengers, at 5 *s.* a week each, fixed.			
–	–	*21	–	–	–	–	21	–						
–	–	*16	–	–	–	–	16	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	–	*16	–	–	–	–	16	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	–	*16	–	–	–	–	16	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	–	26	2 *d.*	–	–	–	26	–						
–	–	55	18	–	–	–	73	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	–	50	18	–	–	–	68	–						
–	–	26	7	–	–	–	33	–						
–	–	65	16	–	–	10	91	–						
–	–	16	2*d.* and 3*d.*	–	–	–	16	–						
–	–	21	5	–	–	–	26	–						
–	–	20	1 *d.*	–	–	–	20	–						
–	–	16	1 *d.*	–	–	–	16	–						
–	–	*16	–	–	–	–	16	–						

1*d.* a Message, with minimum of

* Amounts marked thus (*) include payment for delivery in the Town or Village.

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Tewkesbury	90	16	69	175	1	1	–	–	–	–	–	–	2	7 to 7.35	7 to 7.10	–	–	–	–
Kemerton	4	–	3	7	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Thame	46	25	34	105	–	2	–	–	–	–	–	–	2	8 – 8	8 – 10	–	–	–	–
Brill	10	–	10	20	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Thetford	71	26	41	138	1	–	–	–	–	–	1	–	2	7 – 10	7 – 10	–	–	–	–
Harling	17	–	11	28	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Shipdham	3	–	3	6	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Watton	30	–	30	60	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Thirsk	44	–	70	114	–	1	–	–	–	–	–	–	1	7 – 8	9 – 10	–	–	–	–
Thrapstone	41	39	37	117	–	2	–	–	–	–	1	–	3	7 – 8	7 – 10	–	–	–	–
Brigstock	7	–	5	12	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Raunds	5	–	6	11	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Tipton	59	22	117	198	1	2	–	–	–	–	1	–	4	7 – 10	7 – 10	–	–	–	–
Great Bridge	55	–	86	141	1	1	–	–	–	–	–	–	2	8 – 8	8 – 10	–	–	–	–
Tipton Green	21	–	–	21	–	–	–	–	–	–	1	–	1	8 – 6	–	–	–	–	–
Tiverton	64	39	91	194	–	1	–	–	–	–	1	–	2	8 – 9	8 – 10	–	–	–	–
Bampton	5	–	7	12	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Dulverton	18	–	17	35	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Sampford Peverill	3	–	3	6	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Todmorden	60	27	52	139	–	1	–	–	–	1	–	–	2	7 – 9½	8 – 10	2	75	2	26
Walsden	9	–	9	18	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Torquay	329	115	345	789	2	2	–	–	–	–	–	–	4	7½ – 8	7½ – 10 P.M. P.M. 5 – 6	4	217	6	78
Babbicombe	11	–	14	25	–	1	–	–	–	–	–	–	1	8 – 8	A.M. A.M. 8 to 10	–	–	–	–
Brixham	61	–	120	181	2	–	–	–	–	–	–	–	2	8 – 8	8 – 10	–	–	–	–
Paignton	27	–	–	27	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
St. Mary Church	13	–	21	34	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Torrington	24	–	20	44	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Totnes	134	101	130	365	2	1	–	–	–	–	1	–	4	8 – 8	8 – 10	–	–	–	–
Towcester	22	–	24	46	–	1	–	–	–	–	–	–	1	7 – 9	7 – 10	–	–	–	–
Tredegar	88	118	85	291	–	2	–	–	–	–	–	–	2	7 – 8	7 – 10	–	–	–	–
Beaufort	11	–	1	12	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Blaina	14	–	18	32	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Brynmawr	49	–	51	100	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Ebbw Vale	32	–	34	66	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Tring	23	21	31	75	–	2	–	–	–	–	–	–	2	7 – 9½	7 – 10	–	–	–	–
Princes Risborough	16	–	11	27	–	1	–	–	–	–	–	–	1	7 – 8	7 – 9	–	–	–	–
Wendover	8	–	13	21	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Trowbridge	89	19	90	198	2	1	–	–	–	–	1	–	4	8 – 8	8 – 8	–	–	–	–
Holt	7	–	12	19	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Truro	187	150	218	555	4	2	–	–	–	–	1	–	7	7½ – 9	8 – 10 P.M. P.M. 5 to 6	4	248	3	39
Chacewater	5	–	2	7	–	–	–	–	–	–	1	–	1	8 – 8	A.M. A.M. 8 to 10	–	–	–	–
Devoran	39	–	28	67	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Marazion	14	–	10	24	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Perranarworthal	7	–	11	18	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Scorrier	12	–	9	21	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
St. Agnes	10	–	8	18	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
St. Day	5	–	4	9	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *England* and *Wales*, for the Year ending 31st March 1875 —*continued*.

Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery (*a*).	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
									Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.					
–	–	34	13	–	–	–	47	–					
–	–	16	1 *d.*	–	–	–	16	–					
–	–	25	13	–	–	–	38	–					
–	–	8	2 *d.*	–	–	–	8	–					
–	–	37	13	–	–	–	50	–					
–	–	8	2 *d.*	–	–	–	8	–					
–	–	8	2 *d.*	–	–	–	8	–					
–	–	8	2 *d.*	–	–	–	8	–					
–	–	37	13	–	–	–	50	–					
–	–	34	26	–	–	–	60	–					
–	–	*16	–	–	–	–	16	–					
–	–	8	10	–	–	–	18	–					
–	–	59	†3 *d.* 26	–	–	–	85	–	† When the regular Messenger is absent.				
–	–	34	1 *d.*	–	–	–	34	–					
–	–	8	–	–	–	–	8	–					
–	–	37	13	–	–	10	60	–	Todmorden - -	1 Clerk - -	14 *s.*	1 *s.*	21 *s.*
–	–	8	2 *d.*	–	–	–	8	–					
–	–	8	2 *d.*	–	–	–	8	–		1 Ditto - -	Fixed wages 10 *s.* a week.		
–	–	*16	–	–	–	–	16	–					
–	10	–	–	–	–	–	–	111		2 Messengers, at 5 *s.* a week each.			
–	–	16	1*d.* and 2*d.*	–	–	–	16	–					
									Torquay - - -	1 Clerk - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
–	20	–	–	–	–	–	–	315		3 Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	–	16	2 *d.*	–	–	–	16	–					
–	–	52	18	–	–	–	70	–		6 Messengers, at 5 *s.* a week each.			
–	–	16	2 *d.*	–	–	–	16	–					
–	–	16	2 *d.*	–	–	–	16	–					
–	–	20	2 *d.*	–	–	–	20	–					
–	–	52	16	–	–	5	73	–					
–	–	25	1 *d.*	–	–	–	25	–					
–	–	26	13	–	–	3	42	–					
–	–	16	1 *d.*, 2 *d.*, and 3 *d.*	–	–	–	16	–					
–	–	16	8	–	–	–	24	–					
–	–	16	8	–	–	–	24	–					
–	–	16	10	–	–	–	26	–					
–	–	31	1 *d.*	–	–	–	31	–					
–	–	16	1 *d.*	–	–	–	16	–					
–	–	16	1 *d.*	–	–	–	16	–					
–	–	50	18	–	–	5	73	–					
–	–	8	2 *d.*	–	–	–	8	–					
28	23	–	–	–	–	20	–	358	Truro - - -	1 Clerk - -	22 *s.*	1 *s.*	27 *s.*
										(Present Officer	36 *s.*	2 *s.*	44 *s.*)
–	–	8	2 *d.*	–	–	–	8	–					
–	–	16	2 *d.*	–	–	–	16	–		3 Clerks - -	14 *s.*	1 *s.*	21 *s.*
–	–	*16	1 *d.*	–	–	–	16	–					
–	–	16	2 *d.*	–	–	–	16	–					
–	–	16	2 *d.*	–	–	–	16	–					
–	–	8	2 *d.*	–	–	–	8	–					
–	–	8	2 *d.*	–	–	–	8	–		3 Messengers, at 5 *s.* a week each.			

1 *d.* a Message, with minimum of

* Amounts marked thus (*) include payment for delivery in the Town or Village.

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Tunbridge	64	596	82	742	2	5	–	–	–	–	2	–	9	7 to 9	7 to 10	3	149	1	13
East Peckham	14	–	12	26	–	–	–	–	–	–	1	–	1	7½ – 8	7½ – 9	–	–	–	–
Hadlow	15	–	16	31	–	–	–	–	–	–	1	–	1	7½ – 8	7½ – 9	–	–	–	–
Penshurst	16	–	20	36	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Tunbridge Wells	192	612	179	983	3	6	–	–	–	–	1	–	10	7 – 10	7 – 10	5	295	5	65
Calverley	58	–	83	141	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Frant	5	–	–	5	–	–	–	–	–	–	1	–	1	7 – 8	7 – 10.30	–	–	–	–
Groombridge	5	–	6	11	–	–	–	–	–	–	1	–	1	7 – 8	7 – 10	–	–	–	–
Mount Ephraim	56	–	109	165	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Pembury	10	–	11	21	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Rotherfield	6	–	5	11	–	–	–	–	–	–	1	–	1	7 – 8	7 – 10	–	–	–	–
Southborough	38	–	32	70	–	–	–	–	–	–	1	–	1	7 – 8	7 – 10	–	–	–	–
Withyham	9	–	8	17	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Twickenham	51	–	141	192	–	1	–	–	–	–	–	–	1	7 – 9	P.M. P.M. 6 to 7	1	39	2	26
Hampton	23	–	34	57	–	1	–	–	–	–	–	–	1	8 – 7	A.M. A.M. 8 to 10	–	–	–	–
Teddington	43	–	75	118	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	1	13
Uckfield	32	36	28	96	1	–	–	–	–	–	1	–	2	7 – 9	7 – 10	–	–	–	–
Dane Hill	4	–	1	5	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Fletching	6	–	4	10	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Ulceby	16	103	15	134	1	2	–	–	–	–	–	–	3	7 – 8	8 – 10	–	–	–	–
Barrow-on-Humber	4	–	8	12	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Ulverstone	119	55	109	283	1	1	–	–	–	–	–	–	2	7 – 8	7 – 10	–	–	–	–
Askam	28	–	28	56	–	1	–	–	–	–	1	–	2	8 – 8	8 – 10	–	–	–	–
Broughton-in-Furness	13	–	10	23	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Dalton-in-Furness	25	–	19	44	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Uppingham	41	17	52	110	–	2	–	–	–	–	–	–	2	7 – 8	7 – 10	–	–	–	–
Uxbridge	80	–	94	174	–	1	–	–	–	–	–	–	1	7 – 9	7 – 10	1	54	1	13
Harefield	5	–	8	13	–	1	–	–	–	–	–	–	1	8 – 7	8 – 10	–	–	–	–
Hayes	3	–	9	12	–	1	–	–	–	–	–	–	1	8 – 7	8 – 10	–	–	–	–
West Drayton	11	–	19	30	–	1	–	–	–	–	–	–	1	8 – 7	8 – 10	–	–	–	–
Ventnor	147	34	169	350	1	2	–	–	–	–	1	–	4	7 – 8	7 – 10	1	52	2	29
Wakefield	400	492	473	1,365	6	2	–	–	1	3	1	–	13	7 – 10	8 – 10	7	394	10	148
Branch Office:																			
East Ardsley	3	–	2	5	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Lofthouse	4	–	7	11	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Horbury	9	–	23	32	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Ossett	15	–	24	39	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Wallingford	55	27	42	124	1	–	–	–	–	–	1	–	2	7 – 9½	7 – 10	–	–	–	–
Benson	8	–	8	16	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Dorchester	6	–	5	11	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Wallsall	235	518	355	1,108	2	5	–	–	–	–	–	–	7	7½ – 9	8 – 10	4	198	5	65
Bloxwich	9	–	13	22	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Brownhills	46	–	44	90	–	1	–	–	–	–	1	–	2	8 – 8	8 – 10	–	–	–	–
Pelsall	20	–	34	54	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Waltham Cross	14	–	18	32	–	1	–	–	–	–	–	–	1	7 – 9	7 – 10	–	–	–	–
Cheshunt	17	–	25	42	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Waltham Abbey	32	–	27	59	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Wangford	15	2	7	24	–	1	–	–	–	–	1	–	2	7 – 9	7 – 10	–	–	–	–
Hessingland	2	–	13	15	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Southwold	38	–	42	80	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Wrentham	6	–	7	13	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village, the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *England* and *Wales*, for the Year ending 31st March 1875—*continued*.

Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery (*a*).	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
									Town.	Force.		Minimum.	Annual Increment.	Maximum.
£.	£.		£.	£.	£.	£.	£.	£.						
–	20		–	–	26	–	10	–	218	Tunbridge - -	3	Clerks - -	14 *s.*	1 *s.*	21 *s.*
–	–		16	1*d.* and 2*d.*	–	–	–	16	–						
–	–		16	1*d.* and 2*d.*	–	–	–	16	–		1	Messenger, at 5 *s.* a week.			
–	–		23	1*d.* and 2*d.*	–	–	–	23	–						
–	25		–	–	–	–	15	–	400	Tunbridge Wells -	1	Clerk - -	36 *s.*	2 *s.*	44 *s.*
–	–		20	–	–	–	–	20	–						
–	–		8	1*d.* and 2*d.*	–	–	–	8	–		3	Clerks - -	16 *s.*	1 *s.*	20 *s.*
–	–		8	1*d.* and 2*d.*	–	–	–	8	–						
–	–		26	–	–	–	–	26	–		1	Clerk - -	12 *s.*	6 *d.*	15 *s.*
–	–		16	1*d.* and 2*d.*	–	–	–	16	–						
–	–		*10	–	–	–	–	10	–		5	Messengers, at 5 *s.* each.			
–	–		8	1*d.* and 2*d.*	–	–	–	8	–						
–	–		8	1*d.* and 2*d.*	–	–	–	8	–						
–	10		–	–	15	–	–	–	90	Twickenham - -	1	Clerk - -	14 *s.*	1 *s.*	21 *s.*
											2	Messengers, at 5 *s.* each.			
–	–		16	2 *d.*	–	–	–	16	–						
–	16		–	–	–	–	–	16	13	Teddington, S. O. -	1	Messenger, at 5 *s.*			
–	–		31	13	–	–	–	44	–						
–	–		8	–	–	–	–	8	–						
–	–		10	1*d.* and 2*d.*	–	–	–	10	–						
–	–		*39	–	–	–	–	39	–						
–	–	1*d.* a Message, with minimum of	16	1 *d.*	–	–	–	16	–						
–	–		20	13	–	–	–	33	–						
–	–		16	–	–	–	–	16	–						
–	–		16	1*d.* and 2*d.*	–	–	–	16	–						
–	–		16	1*d.* and 2*d.*	–	–	–	16	–						
–	–		39	13	–	–	–	52	–						
–	10		–	–	26	–	–	–	103	Uxbridge - - -	1	Clerk - -	14 *s.*	1 *s.*	21 *s.*
–	–		16	2 *d.*	–	–	–	16	–		1	Messenger, at 5 *s.*			
–	–		16	2 *d.*	–	–	–	16	–						
–	–		16	2 *d.*	–	–	–	16	–						
–	15		–	–	31	–	8	–	135	Ventnor - - -	1	Clerk - -	16 *s.*	1 *s.*	20 *s.*
											2	Messengers, 1 at 6*s.*, and 1 at 5 *s.* a week.			
22	30		–	–	–	–	9	–	603	Wakefield - -	1	Clerk - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
–	–		–	–	–	–	–	–	–		1	Ditto - -	22 *s.*	1 *s.*	27 *s.*
–	–		–	–	–	–	–	–	–		2	Clerks - -	14 *s.*	1 *s.*	21 *s.*
–	–		16	–	–	–	–	16	–		*3	- - -	12 *s.*	6 *d.*	15 *s.*
–	–		16	5	–	–	–	21	–			*Two of the present Officers 14 *s.* by 1 *s.* to 21 *s.*			
–	–		16	10	–	–	–	26	–		1	Messenger, at 6 *s.*			
											2	Messengers, at 5 *s.* each.			
											7	Docket Messengers, at 1 *d.* per message.			
–	–		30	1 *d.*	–	–	–	30	–						
–	–		8	1 *d.*	–	–	–	8	–						
–	–		8	1 *d.*	–	–	–	8	–						
–	20		–	–	–	–	–	–	283	Walsall - - -	1	Clerk - -	22 *s.*	1 *s.*	27 *s.*
–	–		20	–	–	–	–	20	–						
–	–		*16	–	–	–	–	16	–		3	Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	–		*16	–	–	–	–	16	–						
											5	Messengers, at 5 *s.* a week each.			
–	–		37	20	–	–	–	57	–						
–	–		16	3 *d.*	–	–	–	16	–						
–	–		23	3 *d.*	–	–	–	23	–						
–	–		26	2 *d.*	–	–	–	26	–						
–	–		8	2 *d.*	–	–	–	8	–						
–	–		16	2 *d.*	–	–	–	16	–						
–	–		8	2 *d.*	–	–	–	8	–						

* Amounts marked thus (*) include payment for delivery in the Town or Village.

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Wansford	11	68	11	90	–	2	–	–	–	–	1	–	3	7 to 8	7 to 10	–	–	–	–
Kingscliffe	7	–	9	16	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Weldon	4	–	5	9	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Wantage	46	41	46	133	1	–	–	–	–	–	1	–	2	7 – 8	7 – 10	–	–	–	–
East Hendred	3	–	8	11	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Ware	36	–	47	83	–	2	–	–	–	–	–	–	2	7 – 9	7 – 10	–	–	–	–
Great Hadham	11	–	6	17	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Stanstead St. Margaret's	10	–	17	27	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Puckeridge	7	–	6	13	–	–	–	–	–	–	1	–	1	7 – 8	8 – 10	–	–	–	–
Wareham	17	–	24	41	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Corfe Castle	5	–	9	14	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Swanage	30	–	36	66	–	1	–	–	–	–	–	–	1	8 – 7	8 – 10	–	–	–	–
Warminster	43	17	54	114	1	1	–	–	–	–	–	–	2	8 – 8	8 – 10	–	–	–	–
Warrington	290	259	368	917	3	3	–	–	–	1	–	–	7	7½ – 10	8 – 10	8	502	5	65
Ditton	8	–	–	8	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Frodsham	19	–	23	42	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Hale	7	–	6	13	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Lymm	22	–	17	39	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Warwick	84	6	92	182	1	2	–	–	–	–	–	–	3	7 – 9	7 – 10		92	2	26
Kineton	9	–	4	13	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10		–	–	–
Watford	89	81	118	288	1	2	–	–	–	–	–	–	3	7 – 10	7 – 10	1	38	–	–
King's Langley	–	–	8	8	–	–	–	–	–	–	1	–	1	7 – 8	8 – 10	–	–	–	–
Rickmansworth	20	–	25	45	–	1	–	–	–	–	–	–	1	7 – 9	7 – 10	–	–	–	–
Pinner	17	–	16	33	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Bushey Heath	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Wednesbury	121	1	174	296	1	2	–	–	–	–	–	–	3	7 – 10	7½ – 10	2	70	4	52
Darlaston	58	–	62	120	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Wĕedon	16	12	26	54	–	2	–	–	–	–	–	–	2	7 – 9½	7 – 10	–	–	–	–
Wellingborough	42	29	52	123	1	1	–	–	–	–	–	–	2	7 – 9.20	7 – 10	–	–	–	–
Finedon	5	–	4	9	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Wellington, Salop	73	140	76	289	1	1	–	–	–	–	–	–	2	7 – 9½	7 – 10	–	–	–	–
Broseley	16	–	23	39	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Dawley	24	–	15	39	–	1	–	–	–	–	1	–	2	8 – 8	8 – 10	–	–	–	–
Iron Bridge	18	–	29	47	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Madeley	3	–	10	13	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Much Wenlock	9	–	9	18	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Oakengates	33	–	56	89	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Coalwork	25	–	24	49	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Wellington, Somerset	59	–	39	98	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Milverton	6	–	7	13	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Wiveliscombe	20	–	23	43	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Wells, Norfolk	30	217	24	271	–	2	–	–	–	–	1	–	3	8 – 8	8 – 10	–	–	–	–
Wells, Somerset	49	182	53	284	1	1	–	–	–	–	–	–	2	8 – 8	8 – 10	–	–	–	–
Welshpool	68	69	54	191	1	1	–	–	–	–	–	–	2	7 – 9	8 – 10 / P.M. 8.30 to P.M. 9.30	–	–	–	–
Welwyn	15	–	17	32	–	1	–	–	–	–	–	–	1	8 – 8	A.M. A.M. 8 – 10	–	–	–	–
West Bromwich	85	31	154	270	1	–	–	–	–	–	1	–	2	7 – 9	7 – 10	3	75	3	39
Hill Top	9	–	22	31	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Westbury	11	21	25	57	1	–	–	–	–	–	1	–	2	8 – 8	8 – 10	–	–	–	–

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *England* and *Wales*, for the Year ending 31st March 1875—*continued*.

Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery (*a*).	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
									Town.	Force.		Minimum.	Annual Increment.
£.	£.	£.	£.	£.	£.	£.	£.	£.					
–	–	23	7	–	–	5	35	–					
–	–	8	2 *d.*	–	–	–	8	–					
–	–	*16	–	–	–	–	16	–					
–	–	21	13	–	–	3	37	–					
–	–	8	2 *d.* and 3 *d.*	–	–	–	8	–					
–	–	42	13	–	–	–	55	–					
–	–	8	2 *d.*	–	–	–	8	–					
–	–	*16	–	–	–	–	16	–					
–	–	8	2 *d.*	–	–	–	8	–					
–	–	*42	–	–	–	–	42	–					
–	–	16	2 *d.*	–	–	–	16	–					
–	–	16	2 *d.*	–	–	–	16	–					
–	–	42	13	–	–	–	55	–					
63	25	–	–	–	–	20	–	755	Warrington - -	1	Clerk - -	28 *s.*	1 *s.* 6 *d.*
–	–	16	4	–	–	–	20	–			(Present Officer	36 *s.*	2 *s.*
–	–	16	5	–	–	–	21	–		1	Clerk - -	22 *s.*	1 *s.*
–	–	–	–	–	–	–	–	–			(Present Officer	28 *s.*	1 *s.* 6 *d.*
–	–	16	5	–	–	–	21	–		3	Clerks - -	14 *s.*	1 *s.*
										(One of the Present Officers		22 *s.*	1 *s.*
										3	Clerks - -	12 *s.*	6 *d.*
										(One of the Present Officers		14 *s.*	1 *s.*
										5	Messengers, at 5 *s.* a week each.		
–	16	–	–	20	–	–	–	154	Warwick - - -	2	Clerks - -	14 *s.*	1 *s.*
–	–	16	2 *d.*	–	–	–	16	–		2	Messengers, at 5 *s.* a week each.		
–	10	–	26	31	–	–	105	–	Watford - - -	1	Clerk - -	14 *s.*	1 *s.*
–	–	16	1 *d.*	–	–	–	16	–					
–	–	16	1 *d.*	–	–	–	16	–					
–	–	16	1 *d.*	–	–	–	16	–					
–	–	8	1 *d.* and 2 *d.*	–	–	–	8	–					
–	13	–	–	–	–	8	–	143	Wednesbury - -	1	Clerk - -	14 *s.*	1 *s.*
–	–	*31	–	–	–	–	31	–		1	Ditto - -	Fixed wages, 12 *s.* a w	
–	–	22	1 *d.*	–	–	–	22	–		4	Messengers, 5 *s.* a week each.		
–	–	26	13	–	–	–	39	–					
–	–	16	1 *d.*	–	–	–	16	–					
–	47	52	–	26	–	–	–	125					
–	–	*16	–	–	–	–	16	–					
–	–	*19	–	–	–	–	19	–					
–	–	16	1 *d.*	–	–	–	16	–					
–	–	16	–	–	–	–	16	–					
–	–	*16	–	–	–	–	16	–					
–	–	*21	–	–	–	–	21	–					
–	–	–	–	–	–	–	–	–					
–	–	26	13	–	–	–	39	–					
–	–	*16	–	–	–	–	16	–					
–	–	16	2 *d.*	–	–	–	16	–					
–	–	42	13	–	–	–	55	–					
–	–	68	18	–	–	5	91	–					
–	47	–	13	–	–	–	–	60					
–	–	20	3 *d.* and 7 *l.*	–	–	–	27	–					
–	10	–	–	–	–	18	–	142	West Bromwich -	1	Clerk - -	16 *s.*	1 *s.*
–	–	8	1 *d.* and 2 *d.*	–	–	–	8	–		1	Ditto - -	Fixed wages at 7 *s.*	
–	–	26	13	–	–	–	39	–		1	Ditto - -	Ditto - 5 *s.*	
										3	Messengers, at 5 *s.* a week each		

1 *d.* a Message, with minimum of

* Amounts marked thus (*) include payment for delivery in the Town or Village.

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
West Hartlepool	1,061	154	974	2,189	3	2	–	–	4	–	2	3	14	7 to 8	7½ to 10 A.M.; 4 – 5 P.M.	13	598	8	14
Seaton Carew	9	–	14	23	–	–	–	–	–	–	1	–	1	7 – 8	8 – 10 A.M.	–	–	–	–
Weston-super-Mare	170	–	182	352	1	–	–	–	–	–	–	–	1	8 – 9	8 – 10 A.M.; 5 – 6 P.M.	–	–	–	–
Axbridge	7	–	6	13	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10 A.M.	–	–	–	–
Banwell	7	–	8	15	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Cheddar	8	–	8	16	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Wedmore	5	–	6	11	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Weybridge Station	54	–	72	126	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Addlestone	13	–	15	28	–	–	–	–	–	–	1	–	1	8 – 7	8 – 10	–	–	–	–
Weymouth	304	39	433	776	2	2	–	–	–	–	–	–	4	7 – 9	7 – 10	2	105	2	3
Castletown	31	–	27	58	–	1	–	–	–	–	–	–	1	8 – 7	8 – 10	–	–	–	–
Easton	2	–	5	7	–	1	–	–	–	–	–	–	1	8 – 7	8 – 10	–	–	–	–
Fortuneswell, Portland	29	–	16	45	–	1	–	–	–	–	–	–	1	8 – 7	8 – 10	–	–	–	–
Whitby	610	132	655	1,397	4	3	–	–	–	–	–	–	7	7 – 8	7 – 10	3	144	6	7
Robin Hood's Bay	3	–	15	18	1	–	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Whitchurch, Salop	53	96	56	205	2	1	–	–	–	–	–	–	3	7 – 9	7 – 10	–	–	–	–
Malpas	9	–	16	25	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Whitehaven	324	126	317	767	1	4	–	–	2	–	–	–	7	7 – 9½	9 – 10	4	178	4	5
Wickham Market	18	4	14	36	–	1	–	–	–	–	1	–	2	7 – 8	7 – 10	–	–	–	–
Framlingham	13	–	14	27	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Orford	10	–	8	18	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Stradbroke	3	–	9	12	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Widnes	123	20	143	286	–	1	–	–	–	2	–	–	3	7 – 9	7 – 10	1	42	2	3
Wigan	390	181	381	952	1	4	–	–	–	2	–	–	7	7½ – 9½	7½ – 10	4	165	5	6
Hindley	21	–	26	47	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Ince	15	–	34	49	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Lower Ince	–	–	–	–	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Pemberton	7	–	11	18	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Wigton	31	9	34	74	–	1	–	–	–	–	1	–	2	7 – 8½	8 – 10	–	–	–	–
Caldbeck	6	–	3	9	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Wimborne	38	32	38	108	–	1	–	–	–	–	2	–	3	7½ – 9	7½ – 10	–	–	–	–
Witchampton	12	–	10	22	–	–	–	–	–	–	1	–	1	8 – 7	8 – 10	–	–	–	–
Canford	8	–	5	13	–	–	–	–	–	–	1	–	1	8 – 7	8 – 10	–	–	–	–
Winchester	140	–	174	314	1	2	–	–	–	–	–	–	3	7 – 10	7 – 10	2	125	2	3
Broughton	6	–	9	15	–	–	–	–	–	–	1	–	1	7 – 8	7 – 10	–	–	–	–
Stockbridge	14	15	15	42	–	1	–	–	–	–	1	–	2	8 – 7	8 – 10	–	–	–	–
Winchfield	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Hartford Bridge	17	–	26	43	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Odiham	16	–	13	29	–	1	–	–	–	–	–	–	1	8 – 7	8 – 10	–	–	–	–
Windermere	106	225	71	402	2	2	–	–	1	–	–	–	5	7 – 8¾	8 – 10	2	109	–	–
Ambleside	109	–	77	186	1	1	–	–	–	–	–	–	2	7 – 8	8 – 10	–	–	–	–
Bowness	95	–	67	162	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Coniston	22	–	17	39	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Grasmere	47	–	35	82	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Hawkshead	5	–	1	6	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Windsor	244	24	256	524	2	1	–	–	–	–	–	–	3	7 – 10	7 – 10	4	243	6	8
Eaton	22	–	–	22	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Winkfield	7	–	15	22	–	1	–	–	–	–	–	–	1	8 – 7	8 – 10	–	–	–	–

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *England* and *Wales*, for the Year ending 31st March 1875—*continued*.

Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery (*a*).	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.					
									Town.	Force.		Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.						
–	30	–	–	–	–	35	–	846	West Hartlepool -	1	Superintendent -	100 *l.*	5 *l.*	130 *l.*
										1	Clerk - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
–	–	8	1 *d.* and 2 *d.*	–	–	–	8	–		2	Clerks - -	22 *s.*	1 *s.*	27 *s.*
–	–	57	18	–	–	–	75	–		5	Ditto - -	14 *s.*	1 *s.*	21 *s.*
										2	Ditto - -	Fixed wages 12 *s.* a week each.		
–	–	*16	2 *d.*	–	–	–	16	–		2	Ditto - -	Fixed wages 7 *s.* a week each.		
–	–	*16	2 *d.*	–	–	–	16	–						
–	–	*16	–	–	–	–	16	–		5	Messengers, at 1 *d.* a message each.			
–	–	29	13	–	–	–	42	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	20	–	–	–	–	5	–	156	Weymouth - -	1	Clerk - -	22 *s.*	1 *s.*	27 *s.*
–	–	16	39 *l.* and 2 *d.*	–	–	–	55	–		1	Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	–	16	2 *d.*	–	–	–	16	–		2	Messengers, at 5 *s.* a week.			
–	–	16	actual cost	–	–	–	16	–						
–	23	–	–	–	–	13	–	256	Whitby - - -	1	Clerk - -	22 *s.*	1 *s.*	27 *s.*
–	–	16	1 *d.* and 2 *d.*	–	–	–	16	–		2	Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	–	48	13	–	–	–	61	–						
–	–	*16	–	–	–	–	16	–		6	Messengers, at 5 *s.* a week each.			
–	30	–	–	18	–	11	–	293	Whitehaven - -	1	Clerk - -	22 *s.*	1 *s.*	27 *s.*
										2	Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	–	26	2 *d.*	–	–	–	26	–						
–	–	16	2 *d.*	–	–	–	16	–		1	Ditto - -	Fixed wages 12 *s.* a week.		
–	–	8	2 *d.*	–	–	–	8	–						
–	–	8	2 *d.*	–	–	–	8	–		4	Messengers, at ½ *d.* a message each.			
–	36	–	–	–	–	–	104	–	Widnes - - -	1	Clerk - -	16 *s.*	1 *s.*	20 *s.*
										2	Messengers, at 5 *s.* a week each.			
–	20	–	–	–	–	15	–	265	Wigan - - -	1	Clerk - -	22 *s.*	1 *s.*	27 *s.*
–	–	16	4	–	–	–	20	–						
–	–	16	3	–	–	–	19	–		1	Ditto - -	16 *s.*	1 *s.*	20 *s.*
–	–	16	7	–	–	–	23	–						
–	–	16	3	–	–	–	19	–		2	Ditto - -	12 *s.*	6 *d.*	15 *s.*
–	–	20	9	–	–	–	29	–		5	Messengers, at 5 *s.* a week each.			
–	–	8	1 *d.* and 2 *d.*	–	–	–	8	–						
–	–	46	13	–	–	–	59	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	15	–	–	–	–	–	–	166	Winchester - -	1	Clerk - -	22 *s.*	1 *s.*	27 *s.*
–	–	8	2 *d.*	–	–	–	8	–			(Present officer, in receipt of 32 *s.* 6 *d.* a week.)			
–	–	17	2 *d.*	–	–	–	17	–		1	Clerk - -	14 *s.*	1 *s.*	21 *s.*
–	–	–	3 *d.*	–	–	–	–	–		2	Messengers, at 5 *s.* a week each.			
–	–	31	2 *d.*	–	–	–	31	–						
–	–	31	2 *d.*	–	–	–	31	–						
–	15	–	13	–	–	10	–	147	Windermere - -	2	Clerks - -	14 *s.*	1 *s.*	21 *s.*
–	–	*16	–	–	–	–	16	–						
–	–	*16	–	–	–	–	16	–						
–	–	*16	1 *d.* and 2 *d.*	–	–	–	16	–						
–	–	*16	1 *d.* and 2 *d.*	–	–	–	16	–						
–	–	*16	1 *d.* and 2 *d.*	–	–	–	16	–						
10	20	–	–	–	–	12	–	368	Windsor - - -	1	Clerk - -	22 *s.*	1 *s.*	27 *s.*
–	–	13	–	–	–	–	13	–			(Present Officer	36 *s.*	2 *s.*	44 *s.*
–	–	16	2 *d.*	–	–	–	16	–		1	Clerk - -	18 *s.*	1 *s.*	30 *s.*
										2	Clerks - -	14 *s.*	1 *s.*	21 *s.*
										5	Messengers, at 5 *s.* a week each.			
										1	Messenger, at 7 *s.* a week.			

1 *d.* a Message, with minimum of

* Amounts marked thus (*) include payment for delivery in the Town or Village.

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial.

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other Kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Winslow	19	24	23	66	–	2	–	–	–	–	–	–	2	8 – 8	8 – 10	–	–	–	–
Steeple Claydon	3	–	7	10	–	1	–	–	–	–	–	–	1	7 – 8	7 – 9	–	–	–	–
Wirksworth	23	27	25	75	–	2	–	–	–	–	–	–	2	7 – 8	8 – 10	–	–	–	–
Isbeach	155	20	149	324	1	1	–	–	–	–	1	–	3	7 – 9	7 – 10	2	109	2	26
Long Sutton	19	–	14	33	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Sutton Bridge	18	–	25	43	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Upwell	8	–	14	22	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Witham	22	–	23	45	–	2	–	–	–	–	–	–	2	7 – 9	8 – 10	–	–	–	–
Witney	29	–	36	65	–	1	–	–	–	–	–	–	1	7 – 9	7 – 10	–	–	–	–
Woburn	19	–	30	49	–	1	–	–	–	–	–	–	1	7 – 8	7 – 9	–	–	–	–
Wokingham	28	–	39	67	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Sandhurst	5	–	9	14	–	2	–	–	–	–	–	–	2	8 – 7	8 – 10	–	–	–	–
Crowthorne	20	–	22	42	–	1	–	–	–	–	–	–	1	8 – 7	8 – 10	–	–	–	–
Woking Station	16	68	7	91	–	2	–	–	–	–	2	–	4	8 – 8	9 – 10	–	–	–	–
Knapp Hill	9	–	11	20	–	–	–	–	–	–	1	–	1	8 – 7	8 – 10	–	–	–	–
Ripley	6	–	8	14	–	–	–	–	–	–	1	–	1	8 – 7	8 – 10	–	–	–	–
Woking	11	–	17	28	–	–	–	–	–	–	1	–	1	8 – 7	8 – 10	–	–	–	–
Wolverhampton	731	410	888	2,029	6	6	–	–	–	–	–	–	12	7½ – 10 P.M.	7½ – 10 P.M. 8 – 9	9	594	13	247
Albrighton	9	–	15	24	–	1	–	–	–	–	–	–	1	8 – 8	A.M. A.M. 8 – 10	–	–	–	–
Willenhall	20	–	33	53	–	2	–	–	–	–	–	–	2	8 – 8	8 – 10	–	–	–	–
Wimborne	3	–	11	14	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Woodbridge	81	–	80	161	–	1	–	–	–	–	–	–	1	7 – 9	7 – 10	–	–	–	–
Woodford Green	20	199	31	250	–	1	–	–	–	–	2	–	3	7 – 9	7 – 10	–	–	–	–
Buckhurst Hill	15	–	24	39	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Loughton	6	–	16	22	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Woodford	18	–	10	28	–	–	–	–	–	–	4	–	4	8 – 8	8 – 10	–	–	–	–
Woolwich	–	–	–	–	–	–	–	–	–	–	–	–	–			–	164	–	–
Woodstock	17	–	21	38	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Worcester	330	762	468	1,560	5	7	–	–	–	–	–	–	12	– Open always –		8	464	6	89
Bromyard	29	–	19	48	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Hanley Castle	2	–	4	6	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Kempsey	9	–	9	18	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Upton-on-Severn	12	–	14	26	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Workington	142	46	163	351	1	–	–	–	1	–	1	–	3	7 – 9	9 – 10 P.M. 12½ – 1½ P.M.	2	57	2	31
Worksop	69	93	82	244	1	3	–	–	–	–	–	–	4	7 – 8	A.M. A.M. 8 – 10	–	–	–	–
Blyth	4	–	5	9	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Worthing	197	13	226	436	2	–	–	–	–	–	1	–	3	7 – 9	7 – 10	–	–	–	–
Wotton-under-Edge	14	–	19	33	–	1	–	–	–	–	–	–	1	7 – 8½	7 – 10	–	–	–	–
Wickwar	4	–	6	10	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Kingscote	6	–	2	8	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Wragby	17	–	12	29	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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Establishments in *England* and *Wales*, for the Year ending 31st March 1875—*continued*.

Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
									Town.	Force.		Minimum.	Annual Increment.	Maximum.
£.	£.		£.	£.	£.	£.	£.	£.						
-	-	31	-	-	-	-	31	-						
-	-	*16	-	-	-	-	16	-						
-	-	*39	-	-	-	-	39	-						
-	12	-	-	-	-	15	-	162	Wisbeach - - -	1	Clerk - -	22 *s.*	1 *s.*	27 *s.*
-	-	16	2 *d.*	-	-	-	16	-						
-	-	16	2 *d.*	-	-	-	16	-			(Present Officer receives 6 *d.* a week above maximum.)			
-	-	-	2 *d.*	-	-	-	-	-						
-	-	26	13	-	-	-	39	-		1	Clerk - -	14 *s.*	1 *s.*	21 *s.*
-	-	29	13	-	-	-	42	-		2	Messengers, at 5 *s.* a week each.			
-	-	*25	-	-	-	-	25	-						
-	-	23	13	-	-	5	41	-						
-	-	16	2 *d.*	-	-	-	16	-						
-	-	16	2 *d.*	-	-	-	16	-						
-	-	*52	-	-	-	-	52	-						
-	-	8	2 *d.*	-	-	-	8	-						
-	-	8	2 *d.*	-	-	-	8	-						
-	-	8	2 *d.*	-	-	-	8	-						
-	40	-	-	-	12	35	-	928	Wolverhampton - -	1	Clerk - -	100 *l.*	5 *l.*	130 *l.*
										1	Ditto - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
										2	Ditto - -	22 *s.*	1 *s.*	27 *s.*
										4	Ditto - -	16 *s.*	1 *s.*	20 *s.*
										2*	Ditto - -	12 *s.*	6 *d.*	15 *s.*
										1	Ditto - -	8 *s.* a week fixed wages.		
										13	Messengers -	Rate 1 *d.* per message.		
-	-	37	13	-	-	-	50	-						
		37	13	-	-	-	50	-			* One vacancy at present filled by an officer receiving fixed wages of 22 *s.* 6 *d.* a week.			
		16	2 *d.*	-	-	5	21	-						
		16	2 *d.*	-	-	-	16	-						
		16	2 *d.*	-	-	-	16	-						
-	-	-	-	-	-	-	-	164	Woolwich - - -		Telegraph moiety of two Clerks borne on Postal Establishment, 27 *s.* a week by 1 *s.* 6 *d.* to 35 *s.*			
											Telegraph proportion (two-thirds) of cost of three Clerks borne on Postal Establishment, 18 *s.* by 1 *s.* 6 *d.* to 25 *s.*			
-	-	*26	-	-	-	-	26	-						
-	35	-	-	-	7	20	-	615	Worcester - - -	1	Clerk - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
		16	1 *d.*	-	-	-	16	-		2	Ditto - -	22 *s.*	1 *s.*	27 *s.*
		16	1 *d.*	-	-	-	16	-		5	Ditto - -	14 *s.*	1 *s.*	21 *s.*
		16	-	-	-	-	16	-		2	Messengers, at 5 *s.* a week each.			
		16	1 *d.*	-	-	-	16	-		4	Ditto at 6 *s.* a week each.			
-	-	10	8	-	-	-	106	-	Workington - -	1	Clerk - -	12 *s.*	6 *d.*	15 *s.*
										1	Ditto - -	10 *s.* fixed wages.		
										2	Messengers -	Rate 1 *d.* per message.		
-	-	46	13	-	-	-	59	-						
-	-	16	1*d.* and 2*d.*	-	-	-	16	-						
-	-	65	26	-	-	8	99	-						
-	-	21	13	-	-	-	34	-						
-	-	8	1*d.*, 2*d.*, and 3 *d.*	-	-	-	8	-						
-	-	16	-	-	-	-	16	-						
-	-	*26	-	-	-	-	26	-						

* Amounts marked thus (*) include payment for delivery in the Town or Village.

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other Kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Wrexham	136	81	189	406	2	–	–	–	–	–	1	–	3	7 to 9½	7 to 10	1	46	3	50
Brymbo	13	–	24	37	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Cefn-y-bedd	6	–	9	15	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Gresford	8	–	21	29	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Wymondham	15	–	20	35	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Farm	13	–	15	28	–	1	–	–	–	–	–	–	1	7 – 8	8 – 9½	–	–	–	–
Glaisdale	8	–	9	17	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Yarmouth	517	11	482	1,010	3	–	–	–	1	–	–	–	4	7 – 9	8 – 10 / P.M. P.M. 7 – 9	7	472	7	96
Branch Offices:															A.M. A.M.				
Beach	202	–	221	423	3	–	–	–	–	–	–	–	3	8 – 8	9 – 5	–	–	–	–
Fish Wharf	75	–	301	376	2	–	–	–	1	–	–	–	3	8 – 5	– –	–	–	–	–
Martham	8	–	5	13	–	1	–	–	–	–	–	–	1	7 – 8	7 – 10	–	–	–	–
Yeovil	100	130	88	318	1	2	–	–	–	–	1	–	4	8 – 8	8 – 10	1	69	–	–
York	170	–	–	170	–	1	–	–	–	–	–	–	1	9 – 6	8 – 10	28	1,960	12	239
Branch Office:																			
Micklegate	477	3,541	906	4,924	12	1	1	–	–	1	1	4	20	– Open always –		–	–	–	–
Boroughbridge	18	–	17	35	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Filey	84	–	114	198	1	1	–	–	–	–	–	–	2	7 – 8	9 – 10	–	–	–	–
Grosmont	5	–	4	9	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Helmsby	51	–	29	80	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Helperley	6	–	3	9	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Holme on Spalding Moor.	2	–	2	4	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Hovingham	2	–	3	5	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Kirby Moorside	5	–	13	18	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Pocklington	15	–	18	33	–	–	–	–	–	–	1	–	1	7 – 8	8 – 10	–	–	–	–
Sherburn	2	–	3	5	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Stamford Bridge	3	–	3	6	–	–	–	–	–	–	1	–	1	7 – 8	8 – 10	–	–	–	–
Total	183,277	198,289	193,408	574,974	1,050	2,377	52	11	177	146	781	31	4,625	– –	– –	2,596	156,307	1,793	31,117

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *England* and *Wales*, for the Year ending 31st March 1875—*continued*.

Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.
£.	£.	£.	£.	£.	£.	£.	£.	£.
-	13	-	-	31	-	15	-	155
-	-	-	-	-	-	-	-	-
-	-	8	2 *d.*	-	-	-	8	-
-	-	8	3	-	-	-	11	-
-	-	20	2 *d.*	-	-	-	20	-
-	-	*20	-	-	-	-	20	-
-	-	*16	1 *d.*	-	-	-	16	-
30	35	-	-	-	-	53	-	686
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	16	2 *d.*	-	-	-	16	-
-	13	-	16	16	-	-	-	114
50	45	-	-	-	25	65	-	2,384
-	-	-	-	-	-	-	-	-
-	-	*16	-	-	-	-	16	-
-	-	31	1*d.* and 2*d.*	-	-	-	31	-
-	-	16	-	-	-	-	16	-
-	-	8	1*d.* and 2*d.*	-	-	-	8	-
-	-	16	1*d.* and 2*d.*	-	-	-	16	-
-	-	*16	-	-	-	-	16	-
-	-	8	1*d.* and 2*d.*	-	-	-	8	-
-	-	8	1*d.* and 2*d.*	-	-	-	8	-
-	-	10	1*d.* and 2*d.*	-	-	-	10	-
-	-	16	1*d.* and 2*d.*	-	-	-	16	-
-	-	8	1*d.* and 2*d.*	-	-	-	8	-
6,317	6,555	35,789	5,967	1,069	1,326	5,368	41,588	208,227

(1 *d.* a Message, with minimum of)

Allowances for Delivery at a fixed rate per Message -	‡4,600	
Allowances for In-door Work and Responsibility at a fixed rate per Message - - - - - - -	‡2,000	†48,188
Total Cost of Offices at which the Work is wholly provided for by the Postmaster - - - -	48,188	
Incidental Salaries and Wages - - - - - - -		15,000
Travelling - - - - - - - - - - -		8,000
Rates and Taxes on Premises, including Water and Fire Insurance		1,070
Fuel and Light - - - - - - - - - -		1,800
Stationery and Printing - - - - - - - -		200
Incidental Expenses - - - - - - - - -		1,300
	£.	278,785

SCALES OF PAY.

Town.	Force.		Minimum.	Annual Increment.	Maximum.
Wrexham - -	1	Clerk - -	22 *s.*	1 *s.*	27 *s.*
	(Present Officer paid on scale		14 *s.*	1 *s.*	21 *s.*)
	2	Messengers, at 7 *s.* a week each, fixed.			
	1	Ditto, at 5*s.* do. do.			
Yarmouth - -	1	Clerk - -	36 *s.*	2 *s.*	44 *s.*
	1	Ditto - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	2	Ditto - -	22 *s.*	1 *s.*	27 *s.*
	3	Ditto - -	14 *s.*	1 *s.*	21 *s.*
	6	Messengers, at 5 *s.* a week each, fixed.			
	1	Ditto, at 7 *s.* do. do.			
Yeovil - - -	1	Clerk - -	14 *s.*	1 *s.*	21 *s.*
	(Present Officer -		22 *s.*	1 *s.*	27 *s.*)
	Allowance, at 6 *s.* a week.				
York - - -	1	Superintendent -	130 *l.*	8 *l.*	170 *l.*
	‡4	Clerks - -	30 *s.*	2 *s.*	44 *s.*
	§4	Ditto - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	‖7	Ditto - -	22 *s.*	1 *s.*	27 *s.*
	8	Ditto - -	14 *s.*	1 *s.*	21 *s.*
	2	Ditto - -	10 *s.* a week each, fixed.		
	2	Learners, at 5 *s.* fixed wages.			
	2	Messengers, at 8 *s.* a week each, fixed.			
	10	Docket Messengers, at 3 *s.* 4 *d.*			

‡ Only three clerks paid on this class, one being paid on the next lowest scale, 28 *s.* by 1 *s.* 6 *d.* to 35 *s.*

§ Eight clerks paid on this class at present. To be reduced as vacancies occur.

‖ Four only paid on this class. To be filled up as new appointments are made.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

† Including the two items marked thus (‡), which were entered separately in the Estimates for 1873–74.

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Sub-Heads (G. and H.)—*continued.*

POST OFFICE TELEGRAPHS.—PROVINCIAL ESTABLISHMENTS

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other Kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1876.	Number.	Cost for Year ending 31st March 1876.
														A.M. to P.M.	A.M. A.M.		£.		£.
Abbeyleix	25	36	27	88	–	2	–	–	–	–	–	–	2	8 to 8	9 to 10	–	–	–	–
Ballinakill	3	–	1	4	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Durrow	21	–	16	37	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Antrim	60	64	35	159	–	1	–	–	1	2	–	–	4	8 – 8	9 – 10	–	–	–	–
Arklow	19	2	26	47	–	1	–	–	2	–	–	–	3	8 – 8	8 – 10	–	–	–	–
Armagh P. O.	144	139	162	445	–	3	–	–	1	4	1	–	9	7 – 10	9 – 10 / P.M. P.M. / 2 – 4	4	214	2	34
Railway Station	7	–	–	7	–	1	–	–	–	2	–	–	3	9 – 7	A.M. A.M. –	–	–	–	–
Caledon	7	–	7	14	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Glasslough	8	–	2	10	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Keady	11	–	18	29	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Loughgall	5	–	11	16	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Market Hill	13	–	13	26	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Rich-Hill	1	–	2	3	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Tynan	2	–	4	6	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Athenry	18	74	25	117	–	2	–	–	2	–	–	–	4	8 – 8	9 – 10	2	78	–	16
Craughwell	3	–	4	7	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Athlone P. O.	67	415	86	568	–	2	–	–	2	1	–	–	5	8 – 8	9 – 10 / P.M. P.M. / 2 – 4	6	392	1	13
Great South and Western Railway Station.	–	–	–	–	–	–	–	–	1	–	–	–	1	9 – 7	A.M. A.M. –	–	–	–	–
Athy	56	13	55	124	–	1	–	–	–	–	1	–	2	8 – 8	9 – 10 / P.M. P.M. / 2 – 4	1	48(R.S.)	–	–
Railway Station	5	–	3	8	–	–	–	–	–	–	1	–	1	9 – 7	A.M. A.M. –	–	–	–	–
Ballytore	8	–	5	13	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Baltinglass	28	–	18	46	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Bagnalstown	32	64	37	133	–	2	–	–	–	–	–	–	2	8 – 8	9 – 10 / P.M. P.M. / 2 – 4	1	48(R.S.)	–	–
Railway Station	10	–	2	12	–	–	–	–	1	–	–	–	1	9 – 7	A.M. A.M. –	–	–	–	–
Leighlin-bridge	5	–	5	10	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Ballina	94	–	87	181	–	–	–	–	1	–	–	–	1	8 – 8	9 – 10	1	46	1	18
Ballinasloe	64	19	50	133	–	1	–	–	–	–	1	–	2	8 – 8	9 – 10	–	–	–	–
Ahascragh	2	–	3	5	–	–	–	–	–	–	1	–	1	8 – 7	9 – 11	–	–	–	–
Aughrim	2	–	1	3	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Eyrecourt	1	–	7	8	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Mount Bellew Bridge	8	–	5	13	–	–	–	–	–	–	1	–	1	8 – 7	8 – 10	–	–	–	–
Portumna	20	–	9	29	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Ballisodare	3	16	3	22	–	1	–	–	–	–	1	–	2	8 – 8	9 – 10	–	–	–	–
Collooney	6	–	10	16	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Ballyhaunis	17	–	12	29	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Ballymena P. O.	78	88	72	238	–	1	–	–	2	–	–	–	3	8 – 8	9 – 10	2	94	1	18
Railway Station	4	27	1	32	–	2	–	–	3	–	1	–	6	9 – 7	–	–	–	–	–
Gracehill	3	–	5	8	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Portglenone	14	–	20	34	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Ballymoney	21	–	30	51	–	–	–	–	1	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Aghadowey	12	–	7	19	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Ballycastle	20	–	10	30	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Ballymote	34	25	40	99	–	1	–	–	–	–	1	–	2	8 – 8	9 – 10	–	–	–	–
Aclare	3	–	5	8	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Tubbercurry	11	–	8	19	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is is a rate per mile beyond that mile.

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SUB-HEADS (G. and H.)—*continued.*

IN IRELAND, FOR THE YEAR ENDING 31ST MARCH 1875.

Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.					
									Town.	Force.		Minimum.	Annual Increment.	Maximum.
£.	£.		£.	£.	£.	£.	£.	£.						
–	–		26	3 *d.*	–	–	–	26						
–	–		16	2 *d.*	–	–	–	16						
–	–		16	2 *d.*	–	–	–	16						
–	–		42	9	–	–	–	51						
–	–		38	23	–	–	–	61						
–	25		–	–	20	–	20	–	313	Armagh - - -	1	Clerk, P. O. -	22 *s.*	1 *s.*	27*s.* p'wk.
											2	Clerks, P. O. -	14 *s.*	1 *s.*	21 *s.* ,,
											1	Clerk, Railway -	14 *s.*	1 *s.*	21 *s.* ,,
											2	Messengers -	–	–	5 *s.* ,,
												Allowance for portion of delivery -			3 *s.* ,,
–	–		16	3 *d.*	–	–	–	16						
–	–		16	3 *d.*	–	–	–	16						
–	–		16	8	–	–	–	24						
–	–		16	3 *d.*	–	–	–	16						
–	–		16	8	–	–	–	24						
–	–		16	3 *d.*	–	–	–	16						
–	–		16	3 *d.*	–	–	–	16						
–	10		–	–	–	–	4	–	102	Athenry - - -	2	Clerks (Females)	14 *s.*	1 *s.*	21 *s.* ,,
												Allowance for delivery -		–	4 *s.* ,,
–	–		16	3 *d.*	–	–	–	16	–	Athlone - - -	1	Clerk, P. O. -	100 *l.*	5 *l.*	130*l.* p'ann.
–	15		–	–	–	–	6	–	426		1	Ditto, P. O. - (Female.)	22 *s.*	1 *s.*	27*s.* p'wk.
											3	Clerks, P. O. -	14 *s.*	1 *s.*	21 *s.* ,,
–	–		–	–	–	–	–	–	–		1	Clerk, Railway (Female)	14 *s.*	1 *s.*	21 *s.* ,,
											1	Messenger -	–	–	5 *s.* ,,
–	–		33	13	–	–	–	46	48						
–	–		–	–	–	–	–	–	–	Athy - - -	1	Clerk, Railway (Female.)	14 *s.*	1 *s.*	21 *s.* ,,
												Allowance for delivery -		–	5 *s.* ,,
–	–		8	3 *d.*	–	–	–	8	–						
–	–		8	3 *d.*	–	–	–	8	–						
–	–		26	9	–	–	8	43	43	Bagnalstown - -	1	Clerk, Railway (Female.)	14 *s.*	1 *s.*	21 *s.* ,,
												Allowance for delivery -		–	3*s.*6*d.* ,,
–	–		–	–	–	–	–	–	–	Ballina - - -	1	Clerk - -	14 *s.*	1 *s.*	21 *s.* ,,
–	–		16	3 *d.*	–	–	–	16	–		1	Messenger -	–	–	5 *s.* ,,
–	10		–	–	26	–	5	–	105						
–	–		42	10	–	–	–	52	–						
–	–		8	3 *d.*	–	–	–	8	–						
–	–		8	3 *d.*	–	–	–	8	–						
–	–		8	3 *d.*	–	–	–	8	–						
–	–		8	3 *d.*	–	–	–	8	–						
–	–		8	3 *d.*	–	–	–	8	–						
–	–		26	3 *d.*	–	–	–	26	–						
–	–		8	3 *d.*	–	–	–	8	–						
–	–		8	3 *d.*	–	–	–	8	–						
–	9		–	–	13	–	5	–	139	Ballymena - -	1	Clerk, P. O. -	14 *s.*	1 *s.*	21 *s.* ,,
–	–		–	–	–	–	–	–	–		1	Ditto, Railway	14 *s.*	1 *s.*	21 *s.* ,,
–	–		16	3 *d.*	–	–	–	16	–		1	Messenger -	–	–	5 *s.* ,,
–	–		16	8	–	–	–	24	–			Allowance for portion of delivery -			2 *s.* ,,
–	–		26	9	–	–	–	35	–						
–	–		16	3 *d.*	–	–	–	16	–						
–	–		16	3 *d.*	–	–	–	16	–						
–	–		26	3 *d.*	–	–	3	29	–						
–	–		8	3 *d.*	–	–	–	8	–						
–	–		8	3 *d.*	–	–	–	8	–						

1 *d.* a Message, with minimum of

shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other Kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£
Ballyragget	8	51	5	64	–	2	–	–	–	–	–	–	2	8 to 8	9 to 10	–	–	–	–
Castlecomer	12	–	17	29	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Banagher	12	18	18	48	–	1	–	–	–	–	1	–	2	8 – 8	9 – 10	–	–	–	–
Cloghan	8	–	4	12	–	–	–	–	–	–	1	–	1	8 – 7	8 – 10	–	–	–	–
Banbridge P. O.	60	11	90	161	–	1	–	–	2	–	1	–	4	7 for Testing Duty. 8 – 8	9 – 10	2	91	1	13
Railway Station	9	–	–	9	–	1	–	–	2	–	–	–	3	8 – 7	–	–	–	–	–
Loughbrickland	2	–	6	8	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Bandon	93	6	114	213	–	4	–	–	–	1	–	–	5	8 – 8	9 – 10	1	52	1	20
Ballyneen	8	–	–	8	–	2	–	–	–	–	–	–	2	9 – 7	9 – 10	–	–	–	–
Clonakilty	45	–	37	82	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Drimoleague	4	–	–	4	–	1	–	–	1	–	–	–	2	8 – 7	9 – 10	–	–	–	–
Dunmanway	18	–	18	36	–	–	–	–	–	1	–	–	1	8 – 7	–	–	–	–	–
Kilbrittain	7	–	7	14	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Leap	8	–	5	13	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Rosscarbery	4	–	6	10	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Timoleague	8	–	9	17	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Bantry	43	86	44	173	–	2	–	–	–	–	1	–	3	8 – 8	9 – 10	–	–	–	–
Allihies	4	–	4	8	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Castletown Beré	33	–	17	50	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Durrus	–	–	1	1	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Glengarriff	18	–	17	35	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Belfast P. O.	1,592	5,952	3,147	10,691	–	2	3	–	22	13	4	–	44	– Open always –		107	7,200 *	42	820
Waring-street	509	–	–	509	–	–	–	–	2	–	–	–	2	8 – 8	–	–	–	–	–
Donegal-square	532	–	–	532	–	–	–	–	2	–	–	–	2	8 – 8	–	–	–	–	–
Ulster Railway Station	55	–	12	67	–	2	–	–	–	2	–	–	4	9 – 7	–	–	–	–	–
Falls-road	6	–	–	6	–	–	–	–	–	–	1	–	1	9 – 7	–	–	–	–	–
Malone-road	10	–	–	10	–	–	–	–	–	–	1	–	1	9 – 8	–	–	–	–	–
Mount Pottinger	2	–	–	2	–	–	–	–	–	–	1	–	1	9 – 8	–	–	–	–	–
Shankhill-road	4	–	–	4	–	–	–	–	–	–	1	–	1	8 – 8	–	–	–	–	–
Cliftonville	3	–	–	3	–	–	–	–	–	–	1	–	1	8 – 8	–	–	–	–	–
Ballyclare	23	–	25	48	–	–	–	–	1	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Bangor	25	–	37	62	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Clandeboye	2	–	1	3	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Coagh	10	–	8	18	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Comber	5	–	12	17	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Donaghadee	29	–	24	53	–	–	–	–	–	1	–	–	1	8 – 8	9 – 10	–	–	–	–
Dunmurry	8	–	18	26	–	–	–	–	–	1	–	–	1	8 – 8	8 – 9	–	–	–	–
Holywood	20	–	40	60	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Kilrea	9	–	10	19	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Moneymore	3	–	2	5	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Portrush	70	–	72	142	–	–	–	–	1	1	–	–	2	8 – 8	9 – 10	1	48	–	9
Portstewart	15	–	5	20	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Randalstown	13	–	10	23	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Toome Bridge	9	–	91	100	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
White Abbey	11	–	12	23	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Whitehouse	10	–	9	19	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Belturbet	31	–	22	53	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Ballyconnell	3	–	4	7	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Bawnboy	1	–	–	1	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Swanlinbar	2	–	4	6	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Borris-in-Ossory	2	–	–	2	–	1	–	–	1	–	–	–	2	8 – 8	9 – 10	3	171	–	–
Ballybrophy Railway Station.	13	300	4	317	–	1	–	–	5	2	1	–	9	8 – 8½	9 – 12 Mid-day.	–	–	–	–
Rathdowney	17	–	22	39	–	–	–	–	–	–	1	–	1	8 – 7	8 – 10	–	–	–	–
Boyle	37	5	35	77	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Bray P. O.	58	67	118	243	–	1	–	–	1	–	1	–	3	8 – 8	9 – 10	1	43(R.S.)	–	–
Railway Station	60	–	8	68	–	2	–	–	1	–	–	–	3	9 – 7	–	–	–	–	–
Enniskerry	8	–	8	16	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Buttevant	22	–	25	47	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Doneraile	11	–	13	24	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Railway Station	4	–	1	5	–	–	–	–	1	–	–	–	1	9 – 7	–	1	38	–	–

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is is a rate per mile beyond that mile.

* £. 75 (one-sixth of clerks' salaries at Waring-street and Donegal-square Branch Offices) charged to Postal Account, and provided for under Sub-Head C.

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ESTABLISHMENTS in *Ireland*, for the Year ending 31st March 1875—*continued*.

Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
									Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.		£.	£.	£.	£.	£.	£.					
-	-		26	3 *d.*	-	-	26	-					
-	-		16	2 *d.*	-	-	16	-					
-	-		26	3 *d.*	-	-	26	-					
-	-		8	2 *d.*	-	-	8	-					
-	16		-	-	5	-	1	-	126	Banbridge - -	1 Clerk, P. O. (Female.)	14 *s.*	1 *s.*	21*s.* p'wk.
-	-		-	-	-	-	-	-	-		1 Ditto, Railway	14 *s.*	1 *s.*	21 *s.* „
-	-		16	3 *d.*	-	-	16	-	-		1 Messenger -	-	-	5 *s.* „
-	14		-	-	20	-	10	-	116	Bandon - - -	1 Clerk (Female) -	14 *s.*	1 *s.*	21 *s.* „
-	-		16	2 *d.*	-	-	-	16	-		1 Messenger -	-	-	5 *s.* „
-	-		16	2 *d.*	-	-	-	16	-		Allowance for portion of delivery -			2*s.* 6*d.* „
-	-		16	2 *d.*	-	-	-	16	-		Allowance for Testing Duty - -			1*s.* 6*d.* „
-	-		16	3 *d.*	-	-	-	16	-					
-	-		16	2 *d.*	-	-	-	16	-					
-	-		16	2 *d.*	-	-	-	16	-					
-	-		16	2 *d.*	-	-	-	16	-					
-	-		16	2 *d.*	-	-	-	16	-					
-	-		28	3 *d.*	-	-	-	28	-					
-	-		16	2 *d.*	-	-	-	16	-					
-	-		16	2 *d.*	-	-	-	16	-	Belfast - - -	1 Superintendent -	180 *l.*	10 *l.*	230*l.* per ann.
-	-		8	2 *d.*	-	-	-	8	-		1 Assistant Superintendent.	130 *l.*	8 *l.*	170*l.* ann.
-	-		16	2 *d.*	-	-	-	16	-		2 Assistant Superintendents.	100 *l.*	5 *l.*	130 *l.* „
100	100		-	-	-	68	31 cleaning 205 fuel and light.		8,524		11 1st Class Clerks	36 *s.*	2 *s.*	44*s.* p'wk.
-	-		-	-	-	-	-	-	-		16 2nd Class Clerks (2 Females.)	28 *s.*	1 *s.* 6 *d.*	35 *s.* „
-	-		-	-	-	-	-	-	-		24 3rd Class Clerks (3 Females.)	22 *s.*	1 *s.*	27 *s.* „
-	-		-	-	-	-	-	-	-		52 4th Class Clerks (4 Females.)	14 *s.*	1 *s.*	21 *s.* „
-	-		-	-	-	-	-	-	-		Allowance to 2 Clerks for Testing Duty, 4*s.* a wk. each.			
-	-		-	-	-	-	-	-	-		1 Collector - -	-	-	10 *s.* „
-	-		5	-	-	-	-	5	-		1 Ditto - -	-	-	8*s.* 8*d.* „
-	-		5	-	-	-	-	5	-		6 Ditto - -	-	-	8 *s.* „
-	-		5	-	-	-	-	5	-		1 Inspector of Boy Messengers.	22 *s.*	1 *s.*	27 *s.* „
-	-		5	-	-	-	-	5	-		1 Messenger -	-	-	14 *s.* „
-	-		16	9	-	-	-	25	-		1 Ditto - -	-	-	5 *s.* „
-	-		16	8	-	-	-	24	-		31 Ditto, paid from 9 a.m. to 7 p.m. ¾ *d.* per message inside 1 mile, and 1½ *d.* per message over a mile inside 2 miles; over 2 miles and to the extent of the free delivery 2 *d.* per message; and from 7 p.m. to 9 a.m. 1 *d.* per message inside 1 mile; 2 *d.* per message over a mile, and under 2 miles; over 2 miles, and to the extent of the free delivery, 3 *d.* per message.			
-	-		16	3 *d.*	-	-	-	16	-					
-	-		16	3 *d.*	-	-	-	16	-					
-	-		16	8	-	-	-	24	-					
-	-		8	3 *d.*	-	-	-	8	-					
-	-		16	9	-	-	-	25	-					
-	-		16	8	-	-	-	24	-					
-	-		16	3 *d.*	-	-	-	16	-					
-	10		-	-	7	-	-	-	74					
-	-		16	2 *d.*	-	-	-	16	-					
-	-		16	3 *d.*	-	-	-	16	-					
-	-		16	3 *d.*	-	-	-	16	-					
-	-		8	3 *d.*	-	-	-	8	-					
-	-		8	3 *d.*	-	-	-	8	-					
-	-		26	9	-	-	-	35	-		Medical Officer, 8 *s.* 6 *d.* per annum for each member of the force under his care. For this allowance he is to furnish medicines, and such instruments as may be required, estimated at 68 *l.* per annum.			
-	-		16	3 *d.*	-	-	-	16	-					
-	-		16	3 *d.*	-	-	-	16	-	Portrush (Sub-office).	1 Clerk (Female) -	14 *s.*	1 *s.*	21 *s.* p'wk.
-	-		16	3 *d.*	-	-	-	16	-		Allowance for delivery.	-	-	3*s.* 6*d.* „
-	20		-	3 *d.*	-	-	3	-	194					
-	-		-	3 *d.*	-	-	-	-	-	Borris-in-Ossory, at Ballybrophy Railway Station.	1 Clerk - -	22 *s.*	1 *s.*	27 *s.* „
-	-		8	2 *d.*	-	-	-	8	-		2 Clerks - -	14 *s.*	1 *s.*	21 *s.* „
-	-		20	10	-	-	5	35	-					
-	-		52	16	-	-	-	68	43	Bray - - -	1 Clerk, Railway (Female).	14 *s.*	1 *s.*	21 *s.* „
-	-		-	-	-	-	-	-	-		Allowance for delivery.	-	-	5 *s.* „
-	-		8	3 *d.*	-	-	-	8	-		Additional ditto, for 4 months in each year, 3 *s.*			
-	-		20	3 *d.*	-	-	3	23	-					
-	-		8	2 *d.*	-	-	-	8	-	Buttevant - - - (Railway Station.)	1 Clerk - -	14 *s.*	1 *s.*	21 *s.* „
-	-		-	-	-	-	-	-	38					

1 *d.* a Message, with minimum of

hown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers. and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Cahir Post Office	41	15	64	120	–	1	–	–	–	–	1	–	2	8 to 8	9 to 10	1	43(R.S.)	–	–
Railway Station	9	–	1	10	–	3	–	–	–	–	–	–	3	9 – 7	–	–	–	–	–
Cappoquin	10	–	–	10	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Clogheen	7	–	8	15	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Lismore	44	–	34	78	–	1	–	–	–	–	–	–	1	8.25 – 7.25	9.25 – 10.25	–	–	–	–
Callan	8	35	8	51	–	1	–	–	–	–	4	–	5	8 – 8	9 – 10	–	–	–	–
Ballingarry	9	–	2	11	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Mullinahone	4	–	6	10	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Carlow Post Office	96	85	109	290	–	1	–	–	1	–	1	–	3	8 – 8	9 – 10 P.M. P.M. 2 – 4	1	53(R.S.)	–	–
Railway Station	10	–	3	13	–	–	–	–	1	–	–	–	1	9 – 7	–	–	–	–	–
Castledermot	1	–	4	5	–	–	–	–	–	–	1	–	1	8 – 7	A.M. A.M. 9 – 10	–	–	–	–
Crettyard	4	–	3	7	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Tullow	17	–	26	43	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Carrickfergus	52	–	60	112	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Carrickmacross	20	–	21	41	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Carrick-on-Shannon	57	262	39	358	–	2	–	–	–	1	2	–	5	8 – 8	9 – 10	1	53	–	10
Ballyfarnon	10	–	8	18	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Dowra	7	–	6	13	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Drumkeerin	13	–	7	20	–	–	–	–	–	–	1	–	1	8 – 7	8 – 10	–	–	–	–
Drumshambo	10	–	10	20	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Drumsna	11	–	10	21	–	–	–	–	–	–	1	–	1	8.25 – 7.25	9.25 – 10.25	–	–	–	–
Manorhamilton	26	–	24	50	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Carrick-on-Suir Post Office	62	–	58	120	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	1	53(R.S.)	–	–
Railway Station	2	–	2	4	–	1	–	–	–	–	–	–	1	9 – 7	–	–	–	–	–
Cashel	29	–	31	60	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Dundrum	7	–	3	10	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Castlebar	31	220	39	290	–	3	–	–	2	–	1	–	6	8 – 8	9 – 10	2	89	1	12
Balla	5	–	1	6	–	–	–	–	–	–	1	–	1	8 – 7	8 – 10	–	–	–	–
Castleblayney	37	23	40	100	–	–	–	–	–	1	1	–	2	8 – 8	9 – 10	–	–	–	–
Crossmaglen	14	–	11	25	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Newtown Hamilton	5	–	6	11	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Castledawson	11	–	8	19	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Maghera	23	–	20	43	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Castlerea	35	102	23	160	–	1	–	–	–	–	2	–	3	8 – 8	9 – 10	–	–	–	–
Ballaghaderin	24	–	22	46	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Ballinlough	7	–	1	8	–	–	–	–	–	–	1	–	1	8 – 7	8 – 10	–	–	–	–
Ballymoe	3	–	6	9	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Cavan	85	3	79	167	–	–	–	–	–	1	1	–	2	8 – 8	9 – 10	1	53(R.S.)	–	12
Stradone	2	–	–	2	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Charleville	52	18	53	123	–	1	–	–	–	–	1	–	2	8 – 8	9 – 10	2	107	–	12
Railway Station	5	–	–	5	–	1	–	–	2	–	–	–	3	9 – 7	A.M. P.M. 9 – 1¼	–	–	–	–
Drumcollogher	5	–	13	18	–	–	–	–	–	–	1	–	1	8 – 7	A.M. A.M. 9 – 10	–	–	–	–
Claremorris	15	–	29	44	–	1	–	–	–	–	1	–	2	8 – 8	9 – 10	–	–	–	–
Ballindine	–	–	1	1	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Ballinrobe	36	–	–	36	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Ballyglass	1	–	3	4	–	–	–	–	–	–	1	–	1	8 – 7	8 – 10	–	–	–	–
Cong	10	–	9	19	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Hollymount	7	–	6	13	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Clones Post Office	36	56	53	145	2	3	–	–	–	3	–	–	8	7 – 7.20 8 – 8	9 – 10	2	104	–	13
Railway Station	7	60	184	251	–	2	–	–	–	5	–	–	7	9 – 2.45 P.M. P.M. 3½ – 7 9 – 10	–	–	–	–	–
Brookborough	4	–	5	9	–	1	–	–	–	–	–	–	1	A.M. P.M. 8 – 8	9 – 10	–	–	–	–
Lisnaskea	21	–	12	33	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Newbliss	3	–	6	9	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Newtown Butler	10	–	5	15	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Clonmel Post Office	148	15	140	303	–	–	–	–	1	1	1	–	3	8 – 8	9 – 10	3	153	–	21
Railway Station	12	–	1	13	–	2	–	–	–	–	–	–	2	9 – 7	–	–	–	–	–
Fethard	17	–	18	35	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Coleraine Post Office	87	102	69	258	–	1	–	–	2	–	1	–	4	8 – 8	9 – 10	2	109	1	13
Railway Station	7	–	–	7	–	–	–	–	3	–	1	–	4	9 – 7	–	–	–	–	–
Bushmills	23	–	20	43	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Garvagh	5	–	12	17	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is is a rate per mile beyond that mile.

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ESTABLISHMENTS in *Ireland*, for the Year ending 31st March 1875—*continued*.

Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
									Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.					
–	–	26	12	–	–	5	43	43	Cahir - - -	1 Clerk (Railway)	14 *s.*	1 *s.*	21 *s.* per week.
–	–	–	–	–	–	–	–	–					
–	–	16	2 *d.*	–	–	3	19	–		Allowance for delivery -	–		4 *s.* 6 *d.* „
–	–	8	2 *d.*	–	–	–	8	–					
–	–	16	2 *d.*	–	–	–	16	–					
–	–	26	8	–	–	–	34	–					
–	–	8	3 *d.*	–	–	–	8	–					
–	–	8	3 *d.*	–	–	–	8	–					
–	–	60	13	–	–	–	73	53	Carlow - - -	1 Clerk (Railway) (Female.)	14 *s.*	1 *s.*	21 *s.* „
–	–	–	–	–	–	–	–	–					
–	–									Allowance for delivery -	–		5 *s.* „
–	–	8	3 *d.*	–	–	–	8	–					
–	–	16	3 *d.*	–	–	–	16	–					
–	–	8	3 *d.*	–	–	–	8	–					
–	–	26	9	–	–	–	35	–					
–	–	26	8	–	–	–	34	–					
–	13	–	–	26	–	–	–	102	Carrick-on-Shannon -	1 Clerk - -	14 *s.*	1 *s.*	21 *s.* „
–	–	8	3 *d.*	–	–	–	8	–					
–	–	8	3 *d.*	–	–	–	8	–		Allowance for delivery -	–		4 *s.* „
–	–	8	3 *d.*	–	–	–	8	–					
–	–	8	3 *d.*	–	–	–	8	–					
–	–	16	2 *d.* & 3 *d.*	–	–	–	16	–					
–	–	8	3 *d.*	–	–	–	8	–					
–	–	20	9	–	–	8	37	53	Carrick-on-Suir - -	1 Clerk (Railway)	14 *s.*	1 *s.*	21 *s.* „
–	–	–	–	–	–	–	–	–					
–	–									Allowance for delivery -	–		3 *s.* 6 *d.* „
–	–	10	9	–	–	–	19	–					
–	–	8	2 *d.*	–	–	–	8	–					
–	10	–	–	–	–	–	–	111	Castlebar - - -	2 Clerks - -	14 *s.*	1 *s.*	21 *s.* „
–	–	8	3 *d.*	–	–	–	8	–					
–	–	26	9	–	–	–	35	–		1 Messenger -	–	–	4 *s.* 6 *d.* „
–	–	8	3 *d.*	–	–	–	8	–					
–	–	16	3 *d.*	–	–	–	16	–					
–	–	20	3 *d.*	–	–	–	20	–					
–	–	16	8	–	–	–	24	–					
–	–	31	2 *d.*	–	–	–	31	–					
–	–	8	3 *d.*	–	–	–	8	–	Cavan - - -	1 Clerk - -	14 *s.*	1 *s.*	21 *s.* „
–	–	8	3 *d.*	–	–	–	8	–					
–	–	8	3 *d.*	–	–	–	8	–		Allowance for delivery -	–		4 *s.* 6 *d.* „
–	17	–	–	13	–	10	–	105					
–	–	8	3 *d.*	–	–	–	8	–	Charleville - -	1 Clerk (Female) -	14 *s.*	1 *s.*	21 *s.* „
–	10	–	–	–	–	–	–	129		1 Clerk (Railway)	14 *s.*	1 *s.*	21 *s.* „
–	–	–	–	–	–	–	–	–		Allowance for testing - -	–		2 *s.* „
–	–	8	2 *d.*	–	–	–	8	–		Allowance for delivery -	–		4 *s.* 6 *d.* „
–	–	26	9	–	–	–	35	–					
–	–	16	3 *d.*	–	–	–	16	–					
–	–	16	3 *d.*	–	–	–	16	–	Clones - - -	1 Clerk (P. O.) -	14 *s.*	1 *s.*	21 *s.* „
–	–	8	3 *d.*	–	–	–	8	–					
–	–	16	8	–	–	–	24	–		1 Clerk (Railway)	14 *s.*	1 *s.*	21 *s.* „
–	–	16	3 *d.*	–	–	3	19	–					
–	20	–	–	20	–	–	–	157		Allowance for delivery -	–		5 *s.* „
–	–	–	–	–	–	–	–	–	Clonmel - - -	2 Clerks (P. O.) -	14 *s.*	1 *s.*	21 *s.* „
–	–	–	–	–	–	–	–	–		1 Clerk (Railway)	14 *s.*	1 *s.*	21 *s.* „
–	–	16	3 *d.*	–	–	–	16	–		Allowance for delivery -	–		5 *s.* „
–	–	16	8	–	–	–	24	–					
–	–	16	3 *d.*	–	–	–	16	–		Allowance for portion of delivery - -			3 *s.* „
–	–	16	3 *d.*	–	–	–	16	–					
–	16	–	–	–	–	13	–	203	Coleraine - - -	1 Clerk (P. O.) -	14 *s.*	1 *s.*	21 *s.* „
–	–	–	–	–	–	–	–	–					
–	–	16	2 *d.*	–	–	–	16	–		1 Clerk (Railway)	14 *s.*	1 *s.*	21 *s.* „
–	18	–	–	20	–	–	–	160					
–	–	–	–	–	–	–	–	–		1 Messenger -	–	–	5 *s.* „
–	–	16	8	–	–	–	24	–					
–	–	16	8	–	–	–	24	–					

1 *d.* a Message, with minimum of

shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. P.M.		£.		£.
Cork Post Office	1,342	3,361	1,614	6,317	6	3	3	–	20	3	2	–	37	Open always		78	4,707	30	469
Blackpool Railway Station	–	38	–	38	–	–	–	–	1	–	1	–	2	8 – 7	–	–	–	–	–
Glanmire Railway Station	107	–	91	198	–	–	–	–	5	–	–	–	5	9 – 5	9 – 1½	–	–	–	–
Passage West Railway Station	37	–	37	74	–	–	–	–	–	–	1	–	1	9 – 7	–	–	–	–	–
Summer Hill Railway Station	23	–	–	23	–	–	–	–	2	–	–	–	2	9 – 7	9 – 2	–	–	–	–
Butter Market	396	–	366	762	–	–	–	–	4	–	–	–	4	9 – 7	–	–	–	–	–
Grand Parade	216	–	–	216	–	–	–	–	2	–	–	–	2	9 – 7	–	–	–	–	–
															A.M. A.M.				
Ballincollig	20	–	28	48	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Blackrock	3	–	10	13	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Blarney	1	–	2	3	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Carrigaline	6	–	4	10	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Castlemartyr	5	–	3	8	–	–	–	–	–	–	1	–	1	8 – 7½	9 – 10	–	–	–	–
Coachford	4	–	4	8	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Glanmire	1	–	7	8	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Innishannon	4	–	6	10	–	1	–	–	–	–	–	–	1	9 – 7	9 – 10	–	–	–	–
Macroom	62	–	58	120	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
St. Anne's Hill	18	–	17	35	–	–	–	–	–	–	1	–	1	8 – 7	–	–	–	–	–
Curragh Camp	131	70	131	332	–	–	–	–	–	1	1	–	2	8 – 8	9 – 10 P.M. 2 – 4	2	114	–	21
															A.M. A.M.				
Donegal	29	109	25	163	–	2	–	–	–	1	–	–	3	8 – 8	9 – 10	1	51	–	9
Ballintra	2	–	5	7	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Dunkineely	7	–	4	11	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Killybegs	18	–	14	32	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Mount Charles	6	–	8	14	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Downpatrick Post Office	57	206	57	320	–	3	–	–	–	2	–	–	5	8 – 8	9 – 10	4	219	1	13
Railway Station	8	–	–	8	–	1	–	–	–	1	–	–	2	9 – 7	–	–	–	–	–
Ardglass	59	–	59	118	–	–	–	–	–	1	–	–	1	8 – 8	9 – 10	–	–	–	–
Killough	16	–	14	30	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Portaferry	30	–	31	61	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Strangford	9	–	8	17	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Drogheda Post Office	133	380	129	642	–	–	–	–	2	4	1	–	7	8 – 10	9 – 10 P.M. 2 – 4	6	300	3	39
Railway Station	27	1	6	34	–	–	–	–	5	–	–	–	5	9 – 6½ P.M. P.M. 8 – 9½	–	–	–	–	–
Dunleer Railway Station	3	–	–	3	–	–	–	–	1	–	–	–	1	A.M. P.M. 8½ – 1 P.M. P.M. 2½ – 5½ 8 – 9¾	–	–	–	–	–
														A.M. P.M.	A.M. A.M.				
Ardee	14	–	13	27	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Castlebellingham	14	–	14	28	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Collon	2	–	7	9	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Duleek	4	–	7	11	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Dunleer	12	–	9	21	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Slane	4	–	11	15	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Dromod	6	32	5	43	–	1	–	–	–	–	1	–	2	8 – 8	9 – 10	–	–	–	–
Mohill	11	–	12	23	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Dublin, Chief Office	2,119	10,678	1,880	14,677	1	6	6	–	47	8	7	–	75	Open always		300	18,749	133	2,628
Branch Offices, viz.:																			
Cattle Market	12	–	1	13	–	–	–	–	1	–	–	–	1	6 – 3 Open on Thursdays only.	–	–	–	–	–
College Green	1,794	–	2,610	4,404	–	–	–	–	1	Tube Station			1	8 – 9	6 – 8	–	–	–	–
Corn Exchange	56	–	1	57	–	–	–	–	1	–	–	–	1	12 – 2 Tuesdays and Fridays only.	–	–	–	–	–
Custom House	118	–	116	234	–	–	–	–	1	–	–	–	1	9 – 7	–	–	–	–	–
Four Courts	292	–	306	598	–	–	–	–	1	–	–	–	1	8 – 8	–	–	–	–	–
Grand Canal	49	–	5	54	–	1	–	–	–	–	–	–	1	9 – 6	–	–	–	–	–
Exhibition Buildings	33	–	10	43	–	–	–	–	1	–	–	–	1	9 – 6	–	–	–	–	–
Shelborne Hotel	112	–	72	184	–	–	–	–	1	–	–	–	1	8½ – 8	–	–	–	–	–
Vice-regal Lodge	17	–	18	35	1	–	–	–	–	–	–	–	1	9 – 6	9 – 11	–	–	–	–

(a) Where only one rate is shown in this column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is is a rate per mile beyond that mile.

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ESTABLISHMENTS in *Ireland*, for the Year ending 31st March 1875—*continued*.

Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.					
									Town.	Force.		Minimum.	Annual Increment.	Maximum.
£.	£.		£.	£.	£.	£.	£.	£.						
195	50		–	–	46	–	–	5,467	Cork	1	Superintendent	180 *l.*	10 *l.*	230 *l.* per ann.
–	–		–	–	–	–	–	–		1	Assistant Superintendent.	130 *l.*	8 *l.*	170 *l.* „
–	–		–	–	–	–	–	–		1	Ditto	100 *l.*	5 *l.*	130 *l.* „
–	–		–	–	–	–	–	–		2	Ditto	36 *s.*	2 *s.*	44 *s.* per week
–	–		–	–	–	–	–	–		10	1st class Clerks	28 *s.*	1 *s.* 6 *d.*	35 *s.* „
–	–		2 *d.*	–	–	–	16	–		20	2nd „ „	22 *s.*	1 *s.*	27 *s.* „
–	–		2 *d.*	–	–	1	9	–		43	3rd „ „ (Two Females.)	14 *s.*	1 *s.*	21 *s.* „
–	–		2 *d.*	–	–	–	10	–						
–	–		2 *d.*	–	–	–	8	–			Allowance to two Clerks for Testing duty.			4 *s.* „
–	–		2 *d.*	–	–	–	8	–		1	Messenger	14 *s.*	1 *s.*	21 *s.* „
–	–		3 *d.*	–	–	–	16	–		2	Messengers	–	–	10 *s.* „
–	–		2 *d.*	–	–	–	8	–		2	Ditto	–	–	8 *s.* „
–	–		2 *d.*	–	–	–	16	–		25	Messengers	–	–	5 *s.* „
–	–		13	–	–	–	29	–			Medical Officer, 8 *s.* 6 *d.* per annum for each member of the force under his care. For this allowance he is to furnish medicines and such instruments as may be required, estimated at 46 *l.* per annum.			
–	–		2 *d.*	–	–	–	10	–						
–	10		–	–	–	–	–	145						
									Curragh Camp	1	Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.* per week
–	10		–	–	–	–	–	70		*1	Ditto	14 *s.*	1 *s.*	21 *s.* „
–	–		3 *d.*	–	–	–	16	–			Allowance for cleaning office and providing for delivery.			4 *s.* „
–	–		3 *d.*	–	–	–	16	–			Allowance for second Messenger			4 *s.* „
–	–		3 *d.*	–	–	–	16	–			* One half of above Clerk's wages charged to Postal Account.			
–	–		3 *d.*	–	–	–	16	–						
–	17		–	–	10	–	–	259	Donegal	1	Clerk	14 *s.*	1 *s.*	21 *s.* per week
–	–		–	–	–	–	–	–			Allowance for delivery	–	–	4 *s.* „
–	–		8	–	–	–	24	–						
–	–		8	–	–	–	24	–						
–	–		8	–	–	–	24	–	Downpatrick	1	Clerk (P. O.)	22 *s.*	1 *s.*	27 *s.* „
–	–		8	–	–	–	24	–		2	Clerks (P. O.)	14 *s.*	1 *s.*	21 *s.* „
										1	Clerk (Railway)	14 *s.*	1 *s.*	21 *s.* „
										1	Messenger	–	–	5 *s.* „
–	25		–	–	20	–	6	–	390	Drogheda	1	Clerk (Railway)	22 *s.*	1 *s.*	27 *s.* „
										4	Clerks (P. O.)	14 *s.*	1 *s.*	21 *s.* „
–	–		–	–	–	–	–	–	–	1	Clerk (Dunleer Railway Station).	14 *s.*	1 *s.*	21 *s.* „
										3	Messengers	–	–	5 *s.* „
–	–		–	–	–	–	–	–	Dublin	1	Superintendent	240 *l.*	10 *l.*	280 *l.* per ann.
										1	Assistant Superintendent.	180 *l.*	10 *l.*	230 *l.* „
										5	Clerks in charge.	130 *l.*	8 *l.*	170 *l.* „
–	–		8	–	–	–	24	–		22	1st class Clerks	36 *s.*	2 *s.*	44 *s.* per week
–	–		8	–	–	–	24	–						
–	–		3 *d.*	–	–	–	8	–		42	2nd „ „ (4 females.)	28 *s.*	1 *s.* 6 *d.*	35 *s.* „
–	–		3 *d.*	–	–	–	16	–						
–	–		3 *d.*	–	–	–	18	–		66	3rd class Clerks (23 females.)	22 *s.*	1 *s.*	27 *s.* „
–	–		3 *d.*	–	–	–	16	–						
										163	4th class Clerks (117 females.)	14 *s.*	1 *s.*	21 *s.* „
–	–		3 *d.*	–	–	–	26	–						
–	–		3 *d.*	–	–	–	10	–			Allowance each to two Postal Clerks			20 *l.* per ann.
										1	Inspector of Messengers.	22 *s.*	1 *s.*	27 *s.* per week
260	40		–	–	–	–	–	21,677†		5	Assistant ditto	14 *s.*	1 *s.*	21 *s.* „
–	–		–	–	–	–	–	–		4	Collectors	–	–	10 *s.* „
										18	Messengers	–	–	8 *s.* „
–	–		–	–	–	–	–	–		16	Ditto	–	–	7 *s.* „
–	–		–	–	–	–	–	–		19	Ditto	–	–	5 *s.* „
											Allowance to four Clerks for Testing duty.			4 *s.* „
–	–		–	–	–	–	–	–			Allowance to 11 docket Messengers for night duty 8 *s.* per week each (after 12 months' service 9 *s* a week).			
–	–		–	–	–	–	–	–			Ditto 6 ditto 3 *s.* a week each.			
–	–		–	–	–	–	–	–			70 Messengers paid 1½ *d.* per mile beyond City boundary, and ¾ *d.* per message within City boundary.			
–	–		–	–	–	–	–	–						

1 *d.* a Message, with minimum of

shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third

† Amount voted last year, 23,426 *l.* Saving mainly effected by a redundant force of 50 clerks having been absorbed by vacancies at provincial offices.

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Dublin—*continued.*																			
Railway Stations, viz.:																			
Amiens-street	80	–	5	85	–	1	–	–	3	–	–	–	4	8 to 8	–	–	–	–	–
Broadstone	55	5	17	77	–	1	–	–	4	1	–	–	6	8 – 7	–	–	–	–	–
Harcourt-street	67	–	124	191	–	2	–	–	2	–	–	–	4	8 – 8	–	–	–	–	–
King's Bridge	199	–	139	338	–	1	–	–	4	2	–	–	7	8 – 8	9 to 1.15	–	–	–	–
North Wall	259	–	180	439	–	–	–	–	4	–	–	–	4	8 – 8	–	–	–	–	–
Westland-row	159	–	–	159	–	2	–	–	1	–	–	–	3	7½ – 8	–	–	–	–	–
Ball's Bridge	19	–	76	95	–	1	–	–	–	–	–	–	1	9 – 7	–	–	–	–	–
Camden-street	3	–	–	3	–	–	–	–	–	–	1	–	1	9 – 7	–	–	–	–	–
Clontarf	5	–	17	22	–	–	–	–	–	–	1	–	1	9 – 7	–	–	–	–	–
Lower Baggot-street	34	–	–	34	–	–	–	–	–	–	1	–	1	9 – 7	–	–	–	–	–
Lower Dorset-street	15	–	–	15	–	–	–	–	–	–	1	–	1	9 – 7	–	–	–	–	–
Nassau-street	34	–	–	34	–	–	–	–	–	–	1	–	1	9 – 7	–	–	–	–	–
Ranelagh	13	–	–	13	–	–	–	–	–	–	1	–	1	9 – 7	–	–	–	–	–
Rathmines	47	–	49	96	–	–	–	–	1	–	–	–	1	9 – 7	–	–	–	–	–
Sandymount	7	–	27	34	–	1	–	–	–	–	–	–	1	9 – 7	–	–	–	–	–
Sir John Rogerson's Quay	91	–	111	202	–	–	–	–	1	–	–	–	1	9 – 7	–	–	–	–	–
Balbriggan P. O.	9	–	13	22	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Railway Station	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Blackrock	18	–	39	57	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10 / P.M. P.M. 5 – 6	–	–	–	–
Blessington	9	–	10	19	–	–	–	–	–	–	1	–	1	8 – 7	A.M. A.M. 9 – 10	–	–	–	–
Booterstown	15	–	9	24	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10 / P.M. P.M. 5 – 6	–	–	–	–
Celbridge	7	–	15	22	–	–	–	–	–	–	1	–	1	8 – 7	A.M. A.M. 9 – 10	–	–	–	–
Chapelizod	4	–	9	13	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Clonee	3	–	2	5	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Drumcondra	3	–	9	12	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Dundrum	13	–	13	26	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Glasnevin	4	–	5	9	–	–	–	–	–	–	1	–	1	8 – 8	–	–	–	–	–
Howth	109	–	97	206	–	–	–	–	2	–	–	–	2	8 – 9 from 14 June to 31 July, and 15 Sept. to 30 Nov.	9 – 10	–	–	–	–
Inchicore P. O.	Office closed			–	–	–	–	–	–	–	–	–	–	A.M. P.M. 8 – 8	A.M. A.M. 9 – 10	–	–	–	–
Railway Station	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Leixlip	5	–	8	13	–	–	–	–	–	–	1	–	1	8 – 7	10 – 10	–	–	–	–
Lucan	11	–	14	25	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Malahide	16	–	21	37	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Maynooth	7	–	6	13	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Monkstown	52	–	77	129	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10 / P.M. P.M. 5 – 6				
Rathcoole	2	–	1	3	–	1	–	–	–	–	–	–	1	8 – 7	A.M. A.M. 9.10 – 10	–	–	–	–
Rathfarnham	11	–	9	20	–	–	–	–	–	1	–	–	1	8 – 7	9 – 10	–	–	–	–
Rush	2	–	3	5	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Skerries	6	–	10	16	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Straffan Station	6	–	4	10	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Swords	2	–	4	6	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Tallaght	2	–	–	2	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Dundalk P. O.	218	195	199	612	–	1	–	–	3	2	1	–	7	8 – 10	9 – 10 / P.M. P.M. 2 – 4	5	257	3	39
Railway Station	56	16	21	93	–	–	–	–	5	2	–	1	8	7 – 10	–	–	–	–	–
Blackrock	1	–	2	3	–	–	–	–	–	–	1	–	1	8 – 8	A.M. A.M. 9 – 10	–	–	–	–
Forkhill	3	–	11	14	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Louth	2	–	3	5	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Dungannon P. O.	44	91	50	185	–	2	–	–	–	1	–	–	3	8 – 8	9 – 10	1	51	1 (R.S.)	13
Railway Station	12	2	–	14	–	1	–	–	1	–	–	–	2	9 – 7	–	–	–	–	–
Coalisland	13	–	18	31	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Cookstown	40	1	49	90	–	2	–	–	–	–	–	–	2	8 – 8	9 – 10	–	–	–	–
Pomeroy	7	–	6	13	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Stewartstown	2	–	8	10	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is is a rate per mile beyond that mile.

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ESTABLISHMENTS in *Ireland*, for the Year ending 31st March 1875—*continued.*

Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
									Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£	£.	£.	£.	£.	£.	£.	£.	Dublin—*continued.*				
–	–	20	–	–	–	–	20	–					
–	–	8	–	–	–	–	8	–					
–	–	5	–	–	–	–	5	–					
–	–	13	–	–	–	–	13	–					
–	–	13	–	–	–	–	13	–					
–	–	13	–	–	–	–	13	–					
–	–	5	–	–	–	–	5	–					
–	5	–	–	–	–	10	15	–					
–	–	16	8	–	–	–	24	–					
–	–	16	13	–	–	–	29	–					
–	–	8	3 *d.*	–	–	–	8	–					
–	–	8	3 *d.*	–	–	–	8	–					
–	–	8	3 *d.*	–	–	–	8	–					
–	–	8	3 *d.*	–	–	–	8	–					
–	–	16	3 *d.*	–	–	–	16	–					
–	–	8	3 *d.*	–	–	–	8	–					
–	–	16	3 *d.*	–	–	–	16	–					
–	–	8	3 *d.*	–	–	–	8	–					
–	–	16	16	–	–	–	32	–					
–	–	–	–	–	–	–	–	–	Inchicore, Sub-Office.	1 Clerk (Railway)	14 *s.*	1 *s.*	21 *s.* per week
–	–	8	3 *d.*	–	–	–	8	–					
–	–	8	3 *d.*	–	–	–	8	–					
–	–	8	3 *d.*	–	–	–	8	–					
–	–	8	3 *d.*	–	–	–	8	–					
–	7	–	13	–	–	–	–	20	Monkstown, Sub-Office.	1 *Clerk - -	14 *s.*	1 *s.*	21 *s.* „
										1 Messenger -	–	–	7 *s.* „
										* Half of wages charged to Postal Account.			
–	–	16	3 *d.*	–	–	–	16	–					
–	–	16	3 *d.*	–	–	–	16	–					
–	–	8	3 *d.*	–	–	–	8	–					
–	–	16	8	–	–	–	24	–					
–	–	8	3 *d.*	–	–	–	8	–					
–	–	8	3 *d.*	–	–	–	8	–					
–	–	16	3 *d.*	–	–	–	16	–					
–	30	–	–	20	–	–	–	346	Dundalk - - -	1 Clerk (P. O.) -	22 *s.*	1 *s.*	27 *s.* „
–	–	–	–	–	–	–	–	–		2 Clerks (P. O.) - (One female.)	14 *s.*	1 *s.*	21 *s.* „
–	–	8	3 *d.*	–	–	–	8	–		2 Clerks (Railway)	14 *s.*	1 *s.*	21 *s.* „
–	–	16	3 *d.*	–	–	–	16	–					
–	–	8	3 *d.*	–	–	–	8	–		3 Messengers -	–	–	5 *s.* „
–	10	–	–	20	–	–	–	94	Dungannon - -	1 Clerk (Railway)	14 *s.*	1 *s.*	21 *s.* „
–	–	–	–	–	–	–	–	–		1 Messenger -	–	–	5 *s.* „
–	–	16	8	–	–	–	24	–					
–	–	20	10	–	–	–	30	–					
–	–	16	3 *d.*	–	–	–	16	–					
–	–	16	3 *d.*	–	–	–	16	–					

1 *d.* a Message, with minimum of

shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the thir

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£
Dungarvan	67	–	78	145	–	1	–	–	1	–	–	–	2	7 to 8	9 to 10	1	38	1	13
Edgeworthstown	29	–	19	48	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Enfield	5	31	6	42	–	1	–	–	–	–	1	–	2	8 – 8	9 – 10	–	–	–	–
Edenderry	14	–	17	31	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Ennis P. O.	87	45	94	226	–	2	–	–	2	–	2	–	6	8 – 8	9 – 10	4	155	2	26
Railway Station	21	–	8	29	–	2	–	–	–	–	–	–	2	9 – 7	–	–	–	–	–
Corofin	4	–	5	9	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Kildysart	3	–	9	12	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Lisdoonvarna	45	–	30	75	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Enniscorthy P. O.	51	–	58	109	–	1	–	–	1	–	–	–	2	8 – 8	9 – 10	1	48	(R.S.)	–
Railway Station	3	–	–	3	–	1	–	–	1	–	–	–	2	9 – 7	–	–	–	–	–
Enniskillen P. O.	131	499	121	751	–	1	–	–	2	7	–	–	10	8 – 8	9 – 10; P.M. P.M. 2 – 4	5	262	1	26
Blacklion	9	–	12	21	–	1	–	–	–	–	–	–	1	8 – 8	A.M. A.M. 9 – 10	–	–	–	–
Derrygonnelly	3	–	5	8	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Florencecourt	2	–	4	6	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Kiltyclogher	4	–	2	6	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Lisbellaw	5	–	–	5	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Tempo	3	–	4	7	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Ennistimon	24	121	13	158	–	1	–	–	–	–	1	–	2	8 – 8	9 – 10	–	–	–	–
Lahinch	8	–	10	18	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Miltown Malbay	16	–	–	16	–	–	–	–	–	–	1	–	1	8 – 7	8 – 10	–	–	–	–
Fermoy P. O.	94	137	95	326	–	–	–	–	1	1	2	–	4	8 – 8	9 – 10	2	112	1	13
Railway Station	13	–	2	15	–	1	–	–	1	–	–	–	2	9 – 7	–	–	–	–	–
Rathcormack	1	–	4	5	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Ferns	8	26	6	40	–	1	–	–	–	–	1	–	2	8 – 8	9 – 10	–	–	–	–
Camolin	6	–	6	12	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Newtown Barry	8	–	7	15	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Foxford	10	–	6	16	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Frenchpark	8	–	7	15	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Elphin	12	–	12	24	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Strokestown	13	–	13	26	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Galway	153	168	174	495	–	–	–	–	3	2	1	–	6	8 – 10	9 – 10; P.M. P.M. 2 – 4	3	167	3	39
Clifden	28	–	20	48	–	–	–	–	–	–	1	–	1	8 – 7	A.M. A.M. 9 – 10	–	–	–	–
Letterfrack	12	–	5	17	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Oughterard	5	–	5	10	–	1	–	–	–	–	1	–	2	8 – 7	9 – 10	–	–	–	–
Roundstone	6	–	3	9	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Gorey P. O.	23	–	29	52	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	1	46	(R.S.)	–
Railway Station	1	–	–	1	–	1	–	–	–	–	–	–	1	9 – 7	9 – 10	–	–	–	–
Ballycanew	3	–	1	4	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Carnew	4	–	2	6	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Greystones	18	25	16	59	–	1	–	–	–	–	1	–	2	8 – 8	9 – 10	–	–	–	–
Annamoe	5	–	4	9	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Delgany	11	–	6	17	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Newtown Mount Kennedy	7	–	8	15	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Kells	25	4	37	66	–	1	–	–	–	–	1	–	2	8 – 8	9 – 10	–	–	–	–
Athboy	9	–	19	28	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Bailieborough	6	–	17	23	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Kingscourt	12	–	9	21	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Moynalty	1	–	3	4	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Trim	14	–	19	33	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Kilcock	6	–	4	10	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Kildare P. O.	14	–	20	34	–	–	–	–	–	1	–	–	1	8 – 8	9 – 10	2	107	–	–
Railway Station	21	1	4	26	–	–	–	–	3	–	–	–	3	9 – 7	P.M. A.M. 7 – 5; A.M. P.M. 9 – 1¼	–	–	–	–
Rathangan	5	–	13	18	–	–	–	–	–	–	1	–	1	8 – 8	A.M. A.M. 8 – 10	–	–	–	–

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is is a rate per mile beyond that mile.

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ESTABLISHMENTS in *Ireland*, for the Year ending 31st March 1875—*continued*.

Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
									Town.	Force.		Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.						
–	10	–	–	–	–	–	–	61	Dungarvan - -	1	Clerk - -	14 *s.*	1 *s.*	21 *s.* per week
–	–	20	3 *d.*	–	–	–	20	–		1	Messenger -	–	–	5 *s.* „
–	–	26	3 *d.*	–	–	–	26	–						
–	–	8	3 *d.*	–	–	–	8	–						
–	20	–	–	–	–	9	–	210	Ennis - - -	2	Clerks (P. O.) (Females).	14 *s.*	1 *s.*	21 *s.* „
–	–	8	2 *d.*	–	–	–	8	–						
–	–	8	2 *d.*	–	–	–	8	–		1	Clerk (P. O.) (Female).	12 *s.*	6 *d.*	15 *s.* „
–	–	8	2 *d.*	–	–	–	8	–						
–	–	33	13	–	–	–	46	48		1	Ditto (Railway) (Female).	12 *s.*	6 *d.*	15 *s.* „
–	30	–	–	20	–	–	–	338		2	Messengers -	–	–	5 *s.* „
–	–	16	3 *d.*	–	–	–	16	–						
–	–	16	3 *d.*	–	–	–	16	–						
–	–	16	3 *d.*	–	–	–	16	–	Enniscorthy - -	1	Clerk (Railway) (Female).	14 *s.*	1 *s.*	21 *s.* „
–	–	8	3 *d.*	–	–	–	8	–						
–	–	16	3 *d.*	–	–	–	16	–						
–	–	16	3 *d.*	–	–	–	16	–			Allowance for delivery -	–	–	5 *s.* „
–	–	26	3 *d.*	–	–	–	26	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	–	–	–	–	–	–	–	–	Enniskillen - -	1	Clerk (P. O.) -	22 *s.*	1 *s.*	27 *s.* „
–	14	–	–	20	–	10	–	169		2	Clerks (P. O.) -	14 *s.*	1 *s.*	21 *s.* „
–	–	–	–	–	–	–	–	–						
–	–	8	2 *d.*	–	–	–	8	–		2	Clerks (Railway)	14 *s.*	1 *s.*	21 *s.* „
–	–	26	2 *d.*	–	–	–	26	–						
–	–	8	3 *d.*	–	–	–	8	–		1	Messenger -	–	–	5 *s.* „
–	–	8	3 *d.*	–	–	–	8	–						
–	–	20	3 *d.*	–	–	–	20	–			Allowance to provide for extra duty in delivery.			5 *s.* „
–	–	8	3 *d.*	–	–	–	8	–						
–	–	8	3 *d.*	–	–	–	8	–						
–	–	8	3 *d.*	–	–	–	8	–						
–	15	–	–	–	–	18	–	239	Fermoy - - -	1	Clerk (P. O.) -	14 *s.*	1 *s.*	21 *s.* „
–	–									1	Ditto (Railway) (Female).	14 *s.*	1 *s.*	21 *s.* „
–	–	8	3 *d.*	–	–	–	8	–						
–	–	8	3 *d.*	–	–	–	8	–						
–	–	8	3 *d.*	–	–	–	8	–		1	Messenger -	–	–	5 *s.* „
–	–	8	3 *d.*	–	–	–	8	–						
–	–	20	2 *d.*	–	–	–	20	46						
–	–	–	–	–	–	–	–	–						
–	–	8	3 *d.*	–	–	–	8	–	Galway - - -	1	Clerk (Female)	22 *s.*	1 *s.*	27 *s.* „
–	–	16	3 *d.*	–	–	–	16	–						
–	–	26	3 *d.*	–	–	–	26	–		2	Ditto (Female)	14 *s.*	1 *s.*	21 *s.* „
–	–	8	3 *d.*	–	–	–	8	–						
–	–	16	3 *d.*	–	–	–	16	–		3	Messengers -	–	–	5 *s.* „
–	–	16	3 *d.*	–	–	–	16	–						
–	–	26	9	–	–	–	35	–						
–	–	16	3 *d.*	–	–	–	16	–						
–	–	8	8	–	–	–	16	–	Gorey - - -	1	Clerk (Railway)	14 *s.*	1 *s.*	21 *s.* „
–	–	8	3 *d.*	–	–	–	8	–						
–	–	8	3 *d.*	–	–	–	8	–						
–	–	16	9	–	–	–	25	–						
–	–	20	3 *d.*	–	–	–	20	–						
–	26	–	9	–	–	–	–	142	Kildare - - -	2	Clerks (Railway)	14 *s.*	1 *s.*	21 *s.* „
											Allowance for delivery -	–	–	3 *s.* 6 *d.* „
–	–	–	–	–	–	–	–	–						
–	–	8	3 *d.*	–	–	–	8	–						

1 *d.* a Message, with minimum of

shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other Kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Kilkenny P. O.	115	203	143	461	–	1	–	–	2	1	–	–	4	8 to 8	9 to 10 2 – 4	4	214	2	26
Railway Station	27	55	–	82	–	1	–	–	1	–	1	–	3	8 – 8	9 – 10	–	–	–	–
Borris	16	–	18	34	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Goresbridge	5	–	5	10	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Gowran	2	–	2	4	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Killarney P. O.	112	286	135	533	–	–	–	–	1	2	2	–	5	7 – 8	9 – 10 P.M. P.M. 3 – 4	3	194	1	17
Victoria Hotel	40	–	20	60	–	1	–	–	–	–	–	–	1	8 – 8	A.M. A.M. 9 – 10	–	–	–	–
Railway Station	53	–	1	54	–	–	–	–	1	–	–	–	1	9 – 7	–	–	–	–	–
Cahirciveen	43	–	40	83	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Castleisland	24	–	21	45	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Glenbegh	9	–	6	15	–	–	–	–	–	–	1	–	1	7 – 7	9 – 10	–	–	–	–
Kenmare	39	–	30	69	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Killorglin	17	–	14	31	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Sneem	8	–	9	17	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Valentia	42	83	9	134	–	–	–	–	–	–	2	–	2	8 – 7	–	1	48	–	–
Killucan	10	–	15	25	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Delvin	16	–	7	23	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Tyrrelspass	1	–	–	1	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Kilmallock	33	86	34	153	–	1	–	–	–	–	1	–	2	8 – 8	9 – 10	1	43	(R.S.)	–
Railway Station	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bruff	14	–	19	33	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Hospital	17	–	17	34	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Kilfinane	14	–	15	29	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Knocklong	24	–	9	33	–	1	–	–	1	–	–	–	2	9 – 7	9 – 10	1	40	–	–
Kilrush	61	6	55	122	–	–	–	–	1	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Carrigaholt	3	–	4	7	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Kilkee	45	7	42	94	–	–	–	–	1	–	1	–	2	8 – 7	9 – 10	–	–	–	–
Kingstown P. O.	170	127	150	447	1	–	–	–	1	–	2	–	4	8 – 10	9 – 10 P.M. P.M. 5 – 6	3	153	2	26
Railway Station	56	–	2	58	1	1	–	–	–	–	–	–	2	9 – 7	–	–	–	–	–
Dalkey	17	–	26	43	–	–	–	–	–	–	1	–	1	8 – 7	A.M. A.M. 9 – 10	–	–	–	–
Killiney	8	–	12	20	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Stoneview	26	–	39	65	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Kinsale	74	–	70	144	1	–	–	–	1	–	–	–	2	8 – 8	9 – 10 P.M. P.M. 2 – 4	–	–	–	–
Larne	63	–	67	130	–	1	–	–	–	–	–	–	1	8 – 8	A.M. A.M. 9 – 10	–	–	–	–
Cushendall	33	–	32	65	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Glenarm	31	–	26	57	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Letterkenny	33	129	36	198	–	2	–	–	–	1	–	–	3	8 – 8	9 – 10	–	–	–	–
Dunfanaghy	16	–	21	37	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Milford	4	–	3	7	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Ramelton	38	–	32	70	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Rathmullen	17	1	12	30	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Limerick P. O.	81	–	2	83	–	–	–	–	1	–	–	–	1	8 – 8	–	38	2,223	8	117
George-street	485	1,601	712	2,798	1	10	–	–	9	2	1	–	23	7 – 10	8½ – 10 P.M. P.M. 2 – 4	–	*	–	–
Railway Station	96	2	56	154	–	5	–	–	2	–	–	–	7	9 – 7	–	–	–	–	–
Junction	67	99	15	181	–	2	–	–	6	1	–	–	9	9 – 7	5 – 7	–	–	–	
Birdhill Station	4	–	5	9	–	1	–	–	1	–	–	–	2	9 – 7	–	–	–	–	
Ballingrane Junction	1	–	–	1	–	2	–	–	–	–	–	–	2	9 – 7	–	–	–	–	
Abbeyfeale	9	–	8	17	–	–	–	–	–	–	1	–	1	8 – 7	A.M. A.M. 9 – 10	–	–	–	–
Adare	4	–	5	9	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Askeaton	4	–	8	12	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Ballingarry	25	–	30	55	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Ballybunion	6	–	3	9	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Castleconnell	33	–	18	51	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Clarina	4	1	13	18	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Croom	22	–	17	39	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Foynes	24	–	19	43	–	2	–	–	–	–	–	–	2	8 – 7	9 – 10	–	–	–	–
Glin	5	–	10	15	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate third is a rate per mile beyond that mile.

* £. 25 (portion of Clerks' Salaries at George-street Office) charged to Postal Account, and provided for under Sub-Head (C).

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ESTABLISHMENTS in *Ireland*, for the Year ending 31st March 1875—*continued*.

Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
									Town.	Force.		Minimum.	Annual Increment.	Maximum.
£.	£.		£.	£.	£.	£.	£.	£.						
–	17		–	–	–	5	–	262	Kilkenny - - -	1	Clerk (P. O.) -	22 *s.*	1 *s.*	27 *s.* per week
–	–		–	–	–	–	–	–		2	Ditto (1 Female)	14 *s.*	1 *s.*	21 *s.* „
–	–		3 *d.*	–	–	–	16	–		1	Clerk (Railway)	14 *s.*	1 *s.*	21 *s.* „
–	–		3 *d.*	–	–	–	16	–		2	Messengers -	–	–	5 *s.* „
–	20		–	–	–	15	–	246						
–	–		–	–	–	–	–	–	Killarney - - -	1	Clerk (P. O.) -	28 *s.*	1 *s.* 6 *d.*	35 *s.* „
–	–		–	–	–	–	–	–		1	Ditto - -	14 *s.*	1 *s.*	21 *s.* „
–	–		2 *d.*	–	–	–	8	–		1	Clerk (Railway)	14 *s.*	1 *s.*	21 *s.* „
–	–		2 *d.*	–	–	–	8	–		1	Messenger	–	–	5 *s.* „
–	–		2 *d.*	–	–	–	8	–			Allowance for assistance in delivery during summer season.			4 *s.* „
–	–		2 *d.*	–	–	–	8	–						
–	–		2 *d.*	–	–	–	8	–						
–	–		2 *d.*	–	–	–	8	–						
–	–		2 *d.*	–	–	–	10	–						
–	–		2 *d.*	–	–	–	8	–						
–	–		3 *d.*	–	–	–	–	48						
–	–		7	–	–	–	27	–						
–	–		3 *d.*	–	–	–	16	–						
–	–		3 *d.*	–	–	–	8	–	Valentia (Sub Office).	1	Clerk - (Female.)	14 *s.*	1 *s.*	21 *s.* „
–	–		3 *d.*	–	–	–	26	43						
–	–		–	–	–	–	–	–						
–	–		2 *d.*	–	–	–	8	–						
–	–		2 *d.*	–	–	–	8	–						
–	–		2 *d.*	–	–	–	8	–						
–	4		2 *d.*	–	–	–	–	44	Kilmallock - -	1	Clerk (Railway) (Female.)	14 *s.*	1 *s.*	21 *s.* „
–	–		13	–	–	–	33	–						
–	–		2 *d.*	–	–	–	8	–						
–	–		2 *d.*	–	–	–	22	–						
–	18		–	–	–	10	–	207						
–	–		–	–	–	–	–	–	Knocklong (Sub Office.)	1	Clerk - -	14 *s.*	1 *s.*	21 *s.* „
–	–		3 *d.*	–	–	3	19	–						
–	–		3 *d.*	–	–	–	8	–						
–	–		8	–	–	–	16	–						
–	–		17	9	–	–	52	–	Kingstown - -	2	Clerks (P. O.) - (Females.)	14 *s.*	1 *s.*	21 *s.* „
–	–		10	–	–	–	36	–		1	Clerk (Railway) (Female.)	14 *s.*	1 *s.*	21 *s.* „
–	–		8	–	–	–	24	–						
–	–		8	–	–	–	24	–						
–	–		9	–	–	–	35	–		2	Messengers -	–	–	5 *s.* „
–	–		8	–	–	–	24	–						
–	–		3 *d.*	–	–	–	16	–						
–	–		8	–	–	–	24	–						
–	–		3 *d.*	–	–	–	16	–						
63	50		–	–	18	15	–	2,486	Limerick - - -	1	Superintendent -	100 *l.*	5 *l.*	130 *l.* per ann.
–	–		–	–	–	–	–	–		1	Instructor, &c. -	100 *l.*	5 *l.*	130 *l.* „
–	–		–	–	–	–	–	–		3	Clerks (P. O.) -	28 *s.*	1 *s.* 6 *d.*	35 *s.* per week
–	–		–	–	–	–	–	–		9	Clerks (P. O.) -	22 *s.*	1 *s.*	27 *s.* „
–	–		2 *d.*	–	–	–	8	–		19	Ditto - -	14 *s.*	1 *s.*	21 *s.* „
–	–		2 *d.*	–	–	–	16	–		5	Clerks (Railway Stations). (Two females.)	14 *s.*	1 *s.*	21 *s.* „
–	–		2 *d.*	–	–	–	16	–						
–	–		2 *d.*	–	–	–	16	–						
–	–		2 *d.*	–	–	–	16	–		8	Messengers -	–	–	5 *s.* „
–	–		2 *d.*	–	–	–	16	–						
–	–		2 *d.*	–	–	–	8	–						
–	–		2 *d.*	–	–	–	16	–						
–	–		2 *d.*	–	–	–	22	–						
–	–		2 *d.*	–	–	–	16	–						

1 *d.* a Message, with a minimum of

Medical Officer, 8 *s.* 6 *d.* per annum for each member of the force under his care. For this Allowance he is to furnish medicines and such instruments as may be required, estimated at 18 *l.* per annum.

is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other Kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
																	£.		£.
Limerick—*continued.*														A.M. P.M.	A.M. A.M.				
Killaloe	20	–	16	36	–	2	–	–	–	–	–	–	2	8 to 7	8½ to 9½	–	–	–	–
Listowel	36	–	39	75	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Markets	119	–	195	314	–	–	–	–	2	–	–	–	2	9 – 7	–	–	–	–	–
Newcastle, West	27	12	30	69	–	2	–	–	–	–	1	–	3	8 – 7	9 – 10	–	–	–	–
Newmarket-on-Fergus	7	–	2	9	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Newport (Tipperary)	8	–	12	20	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10 P.M. P.M. 5 to 6	–	–	–	–
Pallaskenry	3	–	1	4	–	1	–	–	–	–	–	–	1	8 – 7	A.M. A.M. 9 – 10	–	–	–	–
Rathkeale	15	–	16	31	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Scariff	6	–	4	10	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Tarbert	30	–	22	52	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Tulla	2	–	4	6	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Lisburn P.O.	50	1	57	108	–	2	–	–	–	1	–	–	3	8 – 8	9 – 10	1	53 (R.S.)	–	–
Railway Station	7	–	1	8	–	2	–	–	1	–	–	–	3	9 – 7	–	–	–	–	–
Ballynahinch	15	–	15	30	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Crossgar	4	–	3	7	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Dromore	23	–	11	34	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Hillsborough	11	–	13	24	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Killyleigh	21	–	26	47	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Saintfield	3	–	3	6	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Londonderry P. O.	409	846	633	1,888	1	1	–	–	7	6	–	–	14	A.M. 7 to 3 Saturday. 7 to 12	9 – 10 P.M. P.M. 2 to 4 7 – 10	20	1,106	8	104
Foyle Street	209	–	–	209	–	–	–	–	1	–	–	–	1	A.M. P.M. 9 to 7	–	–	–	–	–
Foyle Road Railway Station	17	–	1	18	–	1	–	–	–	2	–	–	3	9 – 1½ 2¼ – 7 9 – 10	–	–	–	–	–
Waterside Railway Station	14	–	–	14	–	1	–	–	2	–	–	–	3	9 – 7 Summer.	–	–	–	–	–
Waterside R.O.	11	–	–	11	–	–	–	–	–	–	–	–	1	8 – 7½ Winter.	–	–	–	–	–
Buncrana	40	–	41	81	–	1	–	–	–	–	–	–	1	8 to 8	A.M. A.M. 9 – 10	–	–	–	–
Carndonagh	15	–	9	24	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Clady	–	–	3	3	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Dungiven	22	–	18	40	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Magilligan	2	–	8	10	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Malin	4	–	2	6	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Moville	139	–	45	184	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	1	70	–	9
Longford	63	7	7	77	–	1	–	–	1	1	1	–	4	8 – 8	9 – 10	–	–	–	–
Drumlish	2	–	–	2	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Newtown Forbes	4	–	7	11	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Loughrea	20	–	20	40	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Woodford	3	–	3	6	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Lurgan P. O.	54	3	80	137	–	1	–	–	–	1	–	–	2	8 – 8	9 – 10	1	52 (R.S.)	–	–
Railway Station	11	–	–	11	–	1	–	–	–	–	–	–	1	9 – 7	–	–	–	–	–
Crumlin	4	–	9	13	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Moira	1	–	4	5	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Magherafelt	12	66	22	100	–	1	–	–	–	1	–	–	2	8 – 8	9 – 10	–	–	–	–
Draperstown	8	–	6	14	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Tubbermore	1	–	3	4	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Mallow P. O.	52	225	85	362	–	1	–	–	3	1	1	–	6	8 – 8	9 – 10	6	321	1	16
Railway Station	64	69	25	158	–	1	–	–	6	–	1	–	8	– Open always.		–	–	–	–
Millstreet Railway Station	14	–	12	26	–	1	–	–	–	–	–	–	1	–	–	–	–	–	–
Castletown-Roche	4	–	8	12	–	–	–	–	–	–	1	–	1	8 – 7	8 – 10	–	–	–	–
Kanturk	17	–	29	46	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Kildorrery	1	–	2	3	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Kilworth	9	–	9	18	–	–	–	–	–	–	1	–	1	8 – 7	8 – 10	–	–	–	–
Millstreet	14	–	12	26	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Mitchelstown	33	–	28	61	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Newmarket	8	–	12	20	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *Ireland*, for the Year ending 31st March 1875—*continued*.

Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
									Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.					
–	–	16	2 *d.*	–	–	2	18	–					
–	–	16	8	–	–	–	24	–					
–	–	–	–	–	–	–	–	–					
–	–	25	8	–	–	–	33	–					
–	–	8	2 *d.*	–	–	–	8	–					
–	–	16	2 *d.*	–	–	–	16	–					
–	–	16	2 *d.*	–	–	–	16	–					
–	–	16	8	–	–	–	24	–					
–	–	16	2 *d.*	–	–	–	16	–					
–	–	16	2 *d.*	–	–	–	16	–					
–	–	8	2 *d.*	–	–	–	8	–					
–	–	26	12	–	–	9	47	53	Lisburn – – –	1	Clerk (Railway)	14 *s.*	1 *s.*	21 *s.* per week.
–	–	–	–	–	–	–	–	–					
–	–	16	8	–	–	–	24	–					
–	–	16	3 *d.*	–	–	–	16	–					
–	–	16	8	–	–	–	24	–					
–	–	16	8	–	–	–	24	–					
–	–	16	8	–	–	–	24	–					
–	–	16	3 *d.*	–	–	–	16	–					
20	40	–	–	–	–	61	–	1,331	Londonderry – –	1	Superintendent –	130 *l.*	8 *l.*	170 *l.* per annum.
										1	Clerk (P.O.) –	28 *s.*	1 *s.* 6 *d.*	35 *s.* p' wk.
–	–	–	–	–	–	–	–	–		2	Clerks (P.O.) –	22 *s.*	1 *s.*	27 *s.* ,,
–	–	–	–	–	–	–	–	–		15	Ditto – –	14 *s.*	1 *s.*	21 *s.* ,,
–	–	–	–	–	–	–	–	–		1	Clerk (Foyle Street B.O.)	28 *s.*	1 *s.* 6 *d.*	35 *s.* ,,
–	–	13	–	–	–	–	13	–		8	Messengers –	–	–	5 *s.* ,,
											Allowance to one Clerk for sleeping in the Office.			2 *s.* 6 *d.* ,,
–	–	16	10	–	–	–	26	–						
–	–	16	3 *d.*	–	–	–	16	–						
–	–	16	3 *d.*	–	–	–	16	–						
–	–	16	3 *d.*	–	–	–	16	–						
–	–	8	3 *d.*	–	–	–	8	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	8	–	–	–	–	–	–	87	Moville (Sub-Office) –	1	Clerk – –	22 *s.*	1 *s.*	27 *s.* ,,
											Allowance for delivery –	–		3 *s.* 6 *d.* ,,
–	–	31	11	–	–	–	42	–						
–	–	8	3 *d.*	–	–	–	8	–						
–	–	8	3 *d.*	–	–	–	8	–						
–	–	20	9	–	–	–	29	–						
–	–	8	3 *d.*	–	–	–	8	–						
–	–	26	12	–	–	–	38	52	Lurgan – – –	1	Clerk (Railway: Female).	14 *s.*	1 *s.*	21 *s.* ,,
–	–	–	–	–	–	–	–	–						
–	–	16	3 *d.*	–	–	–	16	–						
–	–	16	3 *d.*	–	–	–	16	–			Allowance for delivery –	–		4 *s.* 6 *d.* ,,
–	–	26	9	–	–	–	35	–						
–	–	16	3 *d.*	–	–	–	16	–						
–	–	16	3 *d.*	–	–	–	16	–						
–	20	–	–	–	–	–	–	357	Mallow – – –	1	Clerk (P.O.) –	28 *s.*	1 *s.* 6 *d.*	35 *s.* ,,
–	–	–	–	–	–	–	–	–						
–	–	–	–	–	–	–	–	–		4	Clerks (P.O.) –	14 *s.*	1 *s.*	21 *s.* ,,
–	–	8	2 *d.*	–	–	–	8	–						
–	–	16	2 *d.*	–	–	–	16	–		1	Clerk (Mill Street Railway Station).	12 *s.*	6 *d.*	15 *s.* ,,
–	–	8	2 *d.*	–	–	–	8	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	–	16	2 *d.*	–	–	–	16	–		1	Messenger –	–	–	6 *s.* ,,
–	–	8	2 *d.*	–	–	–	8	–						
–	–	16	2 *d.*	–	–	–	16	–						

1 *d.* a Message, with minimum of

rate is shown, the first is for delivery in the Town or Village, the second is for delivery beyond the Town or Village, but within one mile of the Office; and the

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other Kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Maryborough P.O.	50	130	45	225	–	1	–	–	1	–	1	–	3	8 to 8	9 to 10	3	129	1	9
Railway Station	22	1	3	26	–	–	–	–	2	–	–	–	2	9 – 7	A.M. P.M. 9½ to 10½	–	–	–	–
Stradbally	14	–	18	32	–	–	–	–	–	–	1	–	1	8 – 7	A.M. A.M. 9 to 10	–	–	–	–
Midleton P.O.	34	76	41	151	1	–	–	–	–	–	1	–	2	8 – 8	9 – 10	2	86	1	13
Railway Station	2	–	–	2	–	–	–	–	1	–	–	–	1	9 – 7	–	–	–	–	–
Ballinacurra	9	–	7	16	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Cloyne	14	–	15	29	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Roche's Point	78	–	16	94	2	–	–	–	–	–	–	–	2	8 – 9	A.M. P.M. 8 to 5	1	91	2	46
Whitegate	9	–	17	26	–	–	–	–	–	–	1	–	1	8 – 7	A.M. A.M. 9 to 10	–	–	–	–
Moate P.O.	11	–	19	30	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Clara Railway Station	–	–	–	–	–	–	–	–	1	–	–	–	1	9 – 7	–	1	46	–	–
Clara	18	11	14	43	–	1	–	–	–	–	1	–	2	8 – 7	9 to 10	–	–	–	–
Monaghan P.O.	53	9	51	113	–	1	–	–	–	1	–	–	2	8 – 8	9 – 10	3	141	1	21
Railway Station	6	–	–	6	–	1	–	–	–	1	–	–	2	9 – 7	–	–	–	–	–
Ballybay	7	–	16	23	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Cootehill	11	–	17	28	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Glasclough	5	–	2	7	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Monasterevan	17	15	14	46	–	–	–	–	1	–	1	–	2	8 – 8	9 – 10	–	–	–	–
Mountrath	20	–	13	33	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Moy	13	–	23	36	–	1	–	–	–	–	–	–	1	8 – 8	8 – 10	–	–	–	–
Mullingar	77	122	76	275	–	2	–	–	2	3	1	–	8	8 – 8	9 – 10	4	198	1	21
Ballymahon	7	–	8	15	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Ballynacargy	2	–	12	14	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Kilbeggan	4	–	5	9	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Naas P.O.	35	18	41	94	–	–	–	–	1	–	1	–	2	8 – 8	9 – 10	1	53 (R.S.)	–	–
Sallins Railway Station	3	–	4	7	–	–	–	–	1	–	–	–	1	9 – 7	–	–	–	–	–
Navan	51	71	39	161	–	2	–	–	–	–	–	–	2	8 – 8	9 – 10	–	–	–	–
Dunshaughlin	5	–	4	9	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Nenagh P.O.	52	–	59	111	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	1	39 (R.S.)	–	–
Railway Station	22	–	5	27	–	–	–	–	1	–	–	–	1	9 – 7	–	–	–	–	–
Newbridge P.O.	71	–	77	148	–	–	–	–	–	1	–	–	1	8 – 8	9 – 10	1	55 (R.S.)	1	13
Railway Station	26	–	3	29	–	–	–	–	1	–	–	–	1	9 – 7	9 – 12	–	–	–	–
Dunlavin	11	–	12	23	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Kilcullen	19	–	27	46	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
New Ross	76	–	87	163	1	–	–	–	1	–	–	–	2	8 – 8	9 – 10 / P.M. P.M. 2 to 4	1	43	1	13
Taghmon	7	–	5	12	–	1	–	–	–	–	–	–	1	8 – 7	A.M. A.M. 9 to 10	–	–	–	–
Newry	267	219	360	846	–	1	–	–	3	3	1	–	8	7 – 10	9 – 10 / P.M. P.M. 2 to 4	4	216	4	52
Bessbrook	7	–	9	16	–	1	–	–	–	–	–	–	1	8 – 8	A.M. A.M. 9 – 10	–	–	–	–
Castlewellan	29	–	20	49	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Clough	2	–	6	8	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Dundrum	12	–	11	23	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Flurrybridge	1	–	2	3	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Kilkeel	18	–	12	30	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Newcastle	23	–	28	51	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is is a rate per mile beyond that mile.

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ESTABLISHMENTS in *Ireland*, for the Year ending 31st March 1875—*continued.*

Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
									Town.	Force.		Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.						
–	10	–	–	–	–	5	–	153	Maryborough - -	2	Clerks (P.O.; Females).	14 *s.*	1 *s.*	21 *s.* p' wk.
–	–	–	–	–	–	–	–	–		1	Clerk (Railway; Female).	14 *s.*	1 *s.*	21 *s.* „
–	–	8	2 *d.*	–	–	–	8	–		1	Messenger -	–	–	3 *s.* 6 *d.* „
–	10	–	–	–	–	–	–	109	Midleton - - -	1	Clerk (P.O.) -	14 *s.*	1 *s.*	21 *s.* „
–	–	–	–	–	–	–	–	–		1	Clerk (Railway)	14 *s.*	1 *s.*	21 *s.* „
–	–	8	2 *d.*	–	–	–	8	–		1	Messenger -	–	–	5 *s.* „
–	–	8	2 *d.*	–	–	–	8	–						
–	–	–	–	–	–	7	–	144	Roche's Point (Sub-Office).	1	*Clerk - -	14 *s.*	1 *s.*	21 *s.* „
–	–	8	2 *d.*	–	–	–	8	–		1	Messenger -	–	–	5 *s.* „
										* Present Clerk paid above the maximum.				
–	–	20	2 *d.*	–	–	–	20	–			Allowance for cleaning office	–	–	2 *s.* 6 *d.* „
–	–	–	–	–	–	–	–	46		1	Watchman -	–	–	12 *s.* 6 *d.* „
–	–	22	2 *d.*	–	–	3	25	–	Moate: Clara (Railway Station).	1	Clerk (Female) -	14 *s.*	1 *s.*	21 *s.* „
–	10	–	–	20	–	–	–	192						
–	–	–	–	–	–	–	–	–						
–	–	18	8	–	–	–	26	–	Monaghan - -	1	Clerk (P.O.) -	14 *s.*	1 *s.*	21 *s.* „
–	–	16	8	–	–	–	24	–		1	Clerk (Railway)	14 *s.*	1 *s.*	21 *s.* „
–	–	–	–	–	–	–	–	–		1	Clerk (Ballybay Railway Station.)	14 *s.*	1 *s.*	21 *s.* „
–	–	22	8	–	–	–	30	–		1	Messenger -	–	–	5 *s.* „
											Allowance for portion of delivery - -			3 *s.* „
–	–	20	3 *d.*	–	–	–	20	–						
–	–	23	3 *d.*	–	–	–	23	–						
–	15	–	–	–	–	–	–	234	Mullingar - -	1	Clerk - - (Female.)	22 *s.*	1 *s.*	27 *s.* „
–	–	8	3 *d.*	–	–	–	8	–						
–	–	8	3 *d.*	–	–	–	8	–		3	Clerks - - (Females.)	14 *s.*	1 *s.*	21 *s.* „
–	–	8	3 *d.*	–	–	–	8	–						
–	–	33	13	–	–	–	46	53		1	Messenger -	–	–	5 *s.* „
			3 *d.*								Allowance for portion of delivery		–	3 *s.* „
–	–	26	10	–	–	–	36	–	Naas - - -	1	Clerk (Sallins Railway Station).	14 *s.*	1 *s.*	21 *s.* „
–	–	16	3 *d.*	–	–	–	16	–			Allowance to Postmaster for Naas delivery			5 *s.* „
–	–	20	8	–	–	–	28	39	Nenagh - - -	1	Clerk (Railway; Female.)	14 *s.*	1 *s.*	21 *s.* „
											Allowance to Postmaster for delivery -			3 *s.* „
–	–	26	–	–	–	–	26	68						
–	–	–	–	–	–	–	–	–	Newbridge - -	1	Clerk (Railway)	14 *s.*	1 *s.*	21 *s.* „
–	–	8	3 *d.*	–	–	–	8	–		1	Messenger -	–	–	5 *s.* „
–	–	8	3 *d.*	–	–	–	8	–						
–	10	–	–	26	–	–	–	92	New Ross - -	1	Clerk - -	14 *s.*	1 *s.*	21 *s.* „
										1	Messenger -	–	–	5 *s.* „
–	–	16	2 *d.*	–	–	–	16	–						
–	25	–	–	20	–	9	–	322	Newry - - -	1	Clerk - -	22 *s.*	1 *s.*	27 *s.* „
										3	Clerks - -	14 *s.*	1 *s.*	21 *s.* „
										4	Messengers -	–	–	5 *s.* „
–	–	16	8	–	–	–	24	–						
–	–	16	8	–	–	–	24	–						
–	–	16	3 *d.*	–	–	–	16	–						
–	–	16	8	–	–	–	24	–						
–	–	16	3 *d.*	–	–	–	16	–						
–	–	16	8	–	–	–	24	–						
–	–	16	9	–	–	–	25	–						

1 *d.* a Message, with minimum of

shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Newry—*continued.*																			
Poyntzpass	5	–	7	12	–	1	–	–	–	–	–	–	1	8 to 8	9 to 10	–	–	–	–
Rathfriland	10	–	6	16	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Rosstrevor	11	–	18	29	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Warrenpoint	49	–	60	109	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Newtownards	25	97	31	153	–	2	–	–	–	1	–	–	3	8 – 8	9 – 10	–	–	–	–
Ballywalter	5	–	7	12	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Grey-Abbey	9	–	12	21	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Kircubbin	2	–	6	8	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Newtown Limavady	30	–	42	72	–	–	–	–	1	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Newtown Stewart	11	–	8	19	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Drumquin	3	–	1	4	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Omagh P.O.	93	55	82	230	–	3	–	–	1	3	–	–	7	8 – 8	9 – 10	3	155	1	21
Railway Station	9	–	1	10	–	1	–	–	1	3	–	–	5	P.M. P.M. 9 – 10	–	–	–	–	–
Bundoran Junction	7	–	1	8	–	1	–	–	–	–	–	–	1	9 – 10	–	–	–	–	–
Ballyshannon	23	–	35	58	–	1	–	–	–	–	–	–	1	A.M. P.M. 8 – 8	9 – 10	–	–	–	–
Belleek	28	–	32	60	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Beragh	2	–	5	7	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Bundoran	64	–	62	126	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Dromore	6	–	4	10	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Fintona	6	–	13	19	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Irvinestown	19	–	13	32	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Kesh	8	–	6	14	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Pettigo	7	–	3	10	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Trillick	3	–	2	5	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Oranmore	6	–	4	10	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Ardrahan	2	–	2	4	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Ballyvaughan	7	–	8	15	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Gort	23	–	19	42	–	2	–	–	–	–	–	–	2	8 – 8	9 – 10	–	–	–	–
Kinvara	3	–	3	6	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Ovoca	15	11	11	37	–	2	–	–	–	–	1	–	3	8 – 8	9 – 10	–	–	–	–
Pallasgreen	8	–	5	13	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Cahirconlish	8	–	3	11	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Cappamore	6	–	6	12	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Parsonstown P.O.	35	65	37	137	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	1	40 (R.S.)	–	–
Railway Station	4	–	1	5	–	–	–	–	1	–	–	–	1	9 – 7	–	–	–	–	–
Kinnetty	1	–	5	6	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Piltown P.O.	2	–	5	7	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	1	39 (R.S.)	–	–
Fiddown Railway Station	12	–	11	23	–	2	–	–	–	–	–	–	2	9 – 7	–	–	–	–	–
Bonmahon	9	–	9	18	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Kilmacthomas	10	–	5	15	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Portlaw	28	–	39	67	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	1	39	–	–
Portadown P.O.	101	104	80	285	–	1	–	–	2	2	–	–	5	8 – 10	9 – 10 P.M. P.M. 2 – 4	6	391	1	18
Railway Station	19	2	–	21	–	1	–	–	3	2	–	–	6	7 – 8 9 – 7 P.M. P.M. 8 – 8½	–	–	–	–	–
Aughnacloy	15	–	14	29	–	1	–	–	–	–	–	–	1	A.M. P.M. 8 – 8	A.M. A.M. 9 – 10	–	–	–	–
Ballygawley	4	–	3	7	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Clogher	27	–	–	27	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Emyvale	3	–	2	5	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Fivemiletown	–	–	7	7	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Gilford	23	–	26	49	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Tandragee	14	–	8	22	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is is a rate per mile beyond that mile.

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ESTABLISHMENTS in *Ireland*, for the Year ending 31st March 1875—*continued*.

Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
									Town.	Force.		Minimum.	Annual Increment.
£.	£.		£.	£.	£.	£.	£.	£.					
–	–	16	3 *d.*	–	–	–	16	–					
–	–	16	8	–	–	–	24	–					
–	–	16	8	–	–	–	24	–					
–	–	16	10	–	–	–	26	–					
–	–	26	9	–	–	–	35	–					
–	–	16	3 *d.*	–	–	–	16	–					
–	–	16	3 *d.*	–	–	–	16	–					
–	–	16	3 *d.*	–	–	–	16	–					
–	–	26	9	–	–	–	35	–					
–	–	26	3 *d.*	–	–	–	26	–					
–	–	16	3 *d.*	–	–	–	16	–					
–	25	–	–	10	–	8	–	219	Omagh - - -	2	Clerks (P.O.) (One Female)	14 *s.*	1 *s.*
–	–	–	–	–	–	–	–	–		1	Clerk (Railway.)	14 *s.*	1 *s.*
–	–	–	3 *d.*	–	–	–	–	–		1	Messenger -	–	–
											Allowance for Portion of delivery -		-
–	–	16	9	–	–	–	25	–					
–	–	16	8	–	–	–	24	–					
–	–	16	3 *d.*	–	–	–	16	–					
–	–	16	8	–	–	–	24	–					
–	–	16	3 *d.*	–	–	–	16	–					
–	–	16	8	–	–	–	24	–					
–	–	16	8	–	–	–	24	–					
–	–	16	3 *d.*	–	–	–	16	–					
–	–	16	3 *d.*	–	–	–	16	–					
–	–	16	3 *d.*	–	–	–	16	–					
–	–	20	3 *d.*	–	–	–	20	–					
–	–	16	7	–	–	–	23	–					
–	–	8	3 *d.*	–	–	–	8	–					
–	–	22	3 *d.*	–	–	–	22	–					
–	–	16	3 *d.*	–	–	–	16	–					
–	–	26	3 *d.*	–	–	–	26	–					
–	–	8	3 *d.*	–	–	–	8	–					
–	–	8	2 *d.*	–	–	–	8	–					
–	–	8	2 *d.*	–	–	–	8	–					
–	–	26	13	–	–	–	39	40	Parsonstown - -	1	Clerk (Railway)	14 *s.*	1 *s.*
–	–	–	–	–	–	–	–	–			Allowance to Postmaster for delivery		-
–	–	8	1 *d.*	–	–	–	8	–					
–	–	20	3 *d.*	–	–	–	20	39	Piltown - - -	1	Clerk (Fiddown Railway Station)	14 *s.*	1 *s.*
–	–	–	3 *d.*	–	–	–	–	–					
–	–	16	2 *d.*	–	–	–	16	–	Portlaw Sub-Office	1	Clerk - -	14 *s.*	1 *s.*
–	–	16	2 *d.*	–	–	–	16	–					
–	4	–	2 *d.*	–	–	–	–	43					
–	25	–	–	–	–	–	–	434	Portadown - -	1	Clerk (for special duties).	100 *l.*	5 *l.*
										1	Clerk - -	22 *s.*	1 *s.*
–	–	–	–	–	–	–	–	–		2	Clerks - -	14 *s.*	1 *s.*
										2	Clerks (Railway)	14 *s.*	1 *s.*
–	–	16	8	–	–	–	24	–		1	Messenger -	–	–
–	–	16	3 *d.*	–	–	–	16	–			Allowance for Portion of delivery -		-
–	–	16	8	–	–	–	24	–					
–	–	16	3 *d.*	–	–	–	16	–					
–	–	16	3 *d.*	–	–	–	16	–					
–	–	16	9	–	–	–	25	–					
–	–	16	8	–	–	–	24	–					

1 *d.* a Message, with minimum of

shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Portarlington P.O.	20	55	27	102	–	1	–	–	2	–	–	–	3	8 to 8	9 to 10	4	215	–	9
Railway Station	31	8	7	46	–	–	–	–	4	–	–	–	4	7 – 7 / P.M. A.M. 7 – 5	A.M. P.M. 9 – 1¼	–	–	–	–
Mountmellick	22	–	25	47	–	1	–	–	–	–	–	–	1	A.M. P.M. 8 – 7	A.M. A.M. 9 – 10	–	–	–	–
Queenstown P.O.	748	–	494	1,242	3	–	–	–	3	–	–	–	6	– Open always –		11	693	5	65
Railway Station	12	–	–	12	–	–	–	–	1	–	–	–	1	9 – 7	A.M. P.M. 9 – 2	–	–	–	–
Rathdrum	14	–	10	24	–	1	–	–	–	–	–	–	1	8 – 8	A.M. A.M. 9 – 10	–	–	–	–
Tinahely	4	–	1	5	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Roscommon	51	–	58	109	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Roscrea P.O.	26	67	24	117	–	3	–	–	–	–	–	–	3	8 – 8	9 – 10	1	48 (R.S.)	–	–
Railway Station	5	–	1	6	–	–	–	–	2	–	–	–	2	8 – 7	–	–	–	–	–
Borrisokane	13	–	13	26	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Cloughjordan	10	–	8	18	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Moneygall	5	–	4	9	–	1	–	–	–	–	–	–	1	8 – 7	8 – 10	–	–	–	–
Shinrone	7	–	7	14	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Skibbereen	37	19	37	93	–	2	–	–	1	1	–	–	4	8 – 8	9 – 10	1	55	2	99
Ballydehob	8	–	4	12	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Crookhaven	33	–	5	38	–	1	–	–	1	–	–	–	2	8 – 7	9 – 10	1	65	–	10
Schull	3	–	1	4	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Sligo	223	62	270	555	–	1	–	–	1	1	1	–	4	8 – 8	9 – 10	3	141	3	39
Strabane	46	55	51	152	–	2	–	–	–	2	1	–	5	8 – 8	9 – 10	1	53	–	13
Castlederg	6	–	14	20	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Castlefin	–	–	2	2	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Raphoe	8	–	9	17	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Stranorlar	16	–	22	38	–	1	–	–	–	–	1	–	2	8 – 8	9 – 10	–	–	–	–
Swinford	29	–	24	53	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Tallow	16	–	10	26	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Templemore P.O.	28	–	20	48	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	1	43 (R.S.)	–	–
Railway Station	4	–	2	6	–	–	–	–	1	–	–	–	1	9 – 7	11 – 11½	–	–	–	–
Borrisoleigh	1	–	–	1	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Thomastown	17	15	18	50	–	1	–	–	–	–	1	–	2	8 – 8	9 – 10	–	–	–	–
Graigue	7	–	16	23	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Inistiogue	1	–	1	2	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Stoneyford	8	–	6	14	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Thurles P.O.	60	68	46	174	–	–	–	–	1	–	1	–	2	8 – 8	9 – 10	3	154	–	10
Freshford	–	–	1	1	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Johnstown	6	–	6	12	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Killenaule	7	–	6	13	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Tipperary P.O.	139	3	124	266	–	1	–	–	1	–	–	–	2	8 – 8	9 – 10	6	341	1	13
Railway Station	13	–	5	18	–	–	–	–	1	–	–	–	1	9 – 7 / from 1st March to 1st Aug.	9 – 1¼	–	–	–	–
Limerick Junction Railway Station.	65	103	15	183	–	2	–	–	6	1	–	–	9	9 – 7 / P.M. A.M. 7 – 7	A.M. P.M. 9 – 1½	–	–	–	–
Tralee	247	53	209	509	–	–	–	–	–	1	2	–	3	A.M. P.M. 8 – 8	A.M. A.M. 9 – 10	3	158	3	40
Railway Station	4	–	–	4	–	–	–	–	1	–	–	–	1	9 – 7	–	–	–	–	–
Ardfert	3	–	4	7	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Dingle	14	–	20	34	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Tuam	56	104	54	214	–	3	–	–	–	–	1	–	4	8 – 8	9 – 10	–	–	–	–
Dunmore	11	–	9	20	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Headford	3	–	2	5	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is is a rate per mile beyond that mile.

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ESTABLISHMENTS in *Ireland*, for the Year ending 31st March 1875—*continued*.

Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
									Town.		Force.	Minimum.	Annual Increment.	Maximum.
£.	£.		£.	£.	£.	£.	£.	£.						
–	15		–	–	–	5	–	244	Portarlington - -	1	Clerk, P.O. (Female.)	14 *s.*	1 *s.*	21*s.* p'wk.
–	–		–	–	–	–	–	–		1	Clerk - -	22 *s.*	1 *s.*	27 *s.* „
										2	Clerks, Railway	14 *s.*	1 *s.*	21 *s.* „
–	–		16	2 *d.*	–	–	–	16	–		Allowance for delivery -		–	3*s.* 6*d.* „
125	35		–	–	–	–	13	–	931	Queenstown - -	1	Superintendent -	100 *l.*	5 *l.*	130*l.* p'ann.
–	–		–	–	–	–	–	–	–		1	Clerk, P.O. -	28 *s.*	1 *s.* 6 *d.*	35 *s.* p'wk.
											3	Clerks, P.O. -	22 *s.*	1 *s.*	27 *s.* „
											5	Ditto, P.O. -	14 *s.*	1 *s.*	21 *s.* „
–	–		20	3 *d.*	–	–	–	20	–		1	Clerk, Railway - (Female.)	14 *s.*	1 *s.*	21 *s.* „
–	–		8	3 *d.*	–	–	–	8	–		5	Messengers -	–	–	5 *s.* „
–	–		20	2 *d.*	–	–	3	23	–						
–	–		33	9	–	–	–	–	90	Roscrea - - -	1	Clerk, Railway (Female).	14 *s.*	1 *s.*	21 *s.* „
–	–		–	–	–	–	–	–	–			Allowance to Postmaster for delivery -			3*s.* 6*d.*
–	–		16	2 *d.*	–	–	–	16	–						
–	–		16	2 *d.*	–	–	–	16	–						
–	–		16	2 *d.*	–	–	–	16	–						
–	–		16	2 *d.*	–	–	–	16	–						
10	10		–	–	–	–	3	–	167	Skibbereen - -	1	Clerk - -	14 *s.*	1 *s.*	21 *s.* „
–	–		16	2 *d.*	–	–	–	16	–		2	Watchmen at "Brow Head"	–	–	15 *s.* „
15	–		–	3 *d.*	–	–	–	–	90			Allowance for delivery -	–	–	4 *s.* „
–	–		16	2 *d.*	–	–	–	16	–	Crookhaven, Sub-office.	1	Clerk - -	14 *s.*	1 *s.*	21 *s.* „
–	15		–	–	–	–	–	–	195			Allowance for watching premises - -			4 *s.* „
–	20		–	–	20	–	10	–	116	Sligo - - -	1	Clerk - -	22 *s.*	1 *s.*	27 *s.* „
–	–		8	8	–	–	–	16	–		2	Ditto - -	14 *s.*	1 *s.*	21 *s.* „
–	–		8	3 *d.*	–	–	–	8	–		3	Messengers -	–	–	5 *s.* „
–	–		16	3 *d.*	–	–	–	16	–						
–	–		16	8	–	–	–	24	–	Strabane - - -	1	Clerk - -	14 *s.*	1 *s.*	21 *s.* „
–	–		20	9	–	–	–	29	–			Allowance for delivery -		–	5 *s.* „
–	–		20	3 *d.*	–	–	–	20	–						
–	–		20	10	–	–	–	30	43	Templemore - -	1	Clerk, Railway (Female).	14 *s.*	1 *s.*	21 *s.* „
–	–		–	–	–	–	–	–	–						
–	–		16	2 *d.*	–	–	2	18	–			Allowance for delivery -		–	4 *s.* „
–	–		26	3 *d.*	–	–	–	26	–						
–	–		16	3 *d.*	–	–	–	16	–						
–	–		8	3 *d.*	–	–	–	8	–						
–	–		8	3 *d.*	–	–	–	8	–						
–	10		–	–	–	–	–	–	174	Thurles - - -	2	Clerks - -	14 *s.*	1 *s.*	21 *s.* „
–	–		16	2 *d.*	–	–	–	16	–		1	Clerk, Railway -	14 *s.*	1 *s.*	21 *s.* „
–	–		16	2 *d.*	–	–	–	16	–						
–	–		8	2 *d.*	–	–	–	8	–			Allowance to Postmaster for delivery -			4 *s.* „
–	10		–	–	–	–	–	–	364	Tipperary - - -	1	Clerk, P.O. -	14 *s.*	1 *s.*	21 *s.* „
											1	Ditto, Railway	14 *s.*	1 *s.*	21 *s.* „
–	–		–	–	–	–	–	–	–		1	Ditto, Limerick Junction.	28 *s.*	1 *s.* 6 *d.*	35 *s.* „
											3	Clerks, ditto -	14 *s.*	1 *s.*	21 *s.* „
–	–		–	–	–	–	–	–	–			Allowance to one clerk at Limerick Junction for "testing" duty and "overtime"			7 *s.* „
											1	Messenger -	–	–	5 *s.* „
–	16		–	–	–	–	33	–	247	Tralee - - -	1	Clerk, P.O. -	22 *s.*	1 *s.*	27 *s.* „
–	–		–	–	–	–	–	–	–		1	Clerk, ditto -	14 *s.*	1 *s.*	21 *s.* „
–	–		8	2 *d.*	–	–	–	8	–		1	Clerk, Railway - (Female.)	14 *s.*	1 *s.*	21 *s.* „
–	–		8	13	–	–	–	21	–						
											1	Messenger -	–	–	5 *s.* 6 *d.*
–	–		52	12	–	–	–	64	–		2	Ditto - -	–	–	5 *s.* „
–	–		16	3 *d.*	–	–	–	16	–						
–	–		8	3 *d.*	–	–	–	8	–						

1 *d.* a Message, with minimum of

shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Tullamore P.O.	58	16	49	123	–	1	–	–	–	–	1	–	2	8 to 8	9 to 10	1	55 (R.S.)	–	–
Railway Station	11	–	1	12	–	–	–	–	1	–	–	–	1	9 – 7	–	–	–	–	–
Frankford	21	–	7	28	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Philipstown	8	–	8	16	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Virginia	19	105	14	138	–	1	–	–	–	–	2	–	3	8 – 8	9 – 10	–	–	–	–
Ballyjamesduff	6	–	14	20	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Mount Nugent	2	–	6	8	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Oldcastle	22	–	19	41	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Waterford P.O.	499	1,717	653	2,869	–	5	2	–	7	2	–	–	16	7–10.30(*b*)	A.M. P.M. 9 – 6	27	1,611	8	117
The Mall	166	–	122	288	–	–	–	–	2	–	–	–	2	9 – 7.25	–	–	–	–	–
Railway Station	41	–	30	71	–	4	–	–	–	–	–	–	4	9 – 7	–	–	–	–	–
Arthurstown	6	–	6	12	–	1	–	–	–	–	–	–	1	8 – 7	A.M. A.M. 9 – 10	–	–	–	–
Duncannon	7	26	8	41	–	2	–	–	–	–	–	–	2	7 – 7	9 – 10	–	–	–	–
Dunmore, East	30	–	20	50	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Fethard	8	–	5	13	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Passage, East	17	–	7	24	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Tramore	47	–	58	105	–	1	–	–	–	–	–	–	1	8 – 7	9 – 10	–	–	–	–
Westport	78	24	54	156	–	1	–	–	1	–	1	–	3	8 – 8	9 – 10	–	–	–	–
Newport Pratt	16	–	8	24	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Wexford	124	–	155	279	–	1	–	–	–	–	–	–	2	8 – 8	9 – 10½ P.M. P.M. 2 – 4	2	100	2	26
Wicklow P.O.	39	161	50	250	–	2	–	–	2	–	1	–	5	8 – 8	A.M. A.M. 9 – 10	–	–	–	–
Railway Station	11	1	–	12	–	2	–	–	1	–	–	–	3	9 – 7	–	–	–	–	–
Ashford	6	–	7	13	–	–	–	–	–	–	1	–	1	8 – 7	9 – 10	–	–	–	–
Youghal P.O.	64	–	76	140	1	–	–	–	–	–	–	–	1	8 – 8	9 – 10	2	95	1	17
Railway Station	15	–	9	24	–	–	–	–	1	–	–	–	1	9 – 7	–	–	–	–	–
Totals	25,710	32,299	25,828	83,837	22	435	14	–	332	132	258	1	1,194	– –	– –	746	44,863	291	5,386

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile bevond that mile.

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ESTABLISHMENTS in *Ireland*, for the Year ending 31st March 1875—*continued*.

Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.
£.	£.		£.	£.	£.	£.	£.	£.
–	–		26	8	–	–	–	34	55
–	–		–	–	–	–	–	–	–
–	–		8	2 *d.*	–	–	–	8	–
–	–		8	2 *d.*	–	–	–	8	–
–	–		26	3 *d.*	–	–	–	26	–
–	–		8	3 *d.*	–	–	–	8	–
–	–		8	3 *d.*	–	–	–	8	–
–	–		16	8 *d.*	–	–	–	24	–
66	45		–	–	–	–	18	–	1,857
–	–		–	–	–	–	–	–	–
–	–		–	–	–	–	–	–	–
–	–		16	2 *d.*	–	–	–	16	–
–	–		25	2 *d.*	–	–	–	25	–
–	–		16	2 *d.*	–	–	–	16	–
–	–		16	2 *d.*	–	–	–	16	–
–	–		16	8	–	–	5	29	–
–	–		16	8	–	–	–	24	–
–	–		31	13	–	–	–	44	–
–	–		8	2 *d.*	–	–	–	8	–
–	10		–	–	–	–	10	–	146
–	–		83	10	–	–	–	93	–
–	–		–	–	–	–	–	–	–
–	–		8	3 *d.*	–	–	–	8	–
10	10		–	–	–	–	3	–	135
–	–		–	3 *d.* during winter.	–	–	–	–	–
864	1,159	1 *d.* a Message, with minimum of	6,696	1,058	385	132	662	7,697	53,508
								‡1,600	
Allowances for Delivery at a fixed rate per Message -									
Allowances for In-door Work and Responsibility, at a fixed rate per Message - - - - - -								‡ 150	
Total Cost of Offices at which the Work is wholly provided for by the Postmaster - - - -									†9,447
Incidental Salaries and Wages - - - - - - -									2,800
Travelling - - - - - - - - - - -									1,600
Rates and Taxes on Premises - - - - - - -									90
Fuel and Light (not including Allowances to Postmasters) -									‡ 500
Stationery and Printing - - - - - - - - -									§ 25
Incidental Expenses - - - - - - - - - -									1,000
TOTAL - - - £.									68,970

SCALES OF PAY.

Town.	Force.		Minimum.	Annual Increment.	Maximum.
Tullamore - - -	1	Clerk (Railway)	14 *s.*	1 *s.*	21 *s.* p' wk
		Allowance to Postmaster for delivery -			3 *s.* „
Waterford - - -	*1	Superintendent -	100 *l.*	5 *l.*	130 per annum.
	2	Clerks (P.O.) -	28 *s.*	1 *s.* 6 *d.*	35 *s.* p' wk
	9	Clerks (P.O.) -	22 *s.*	1 *s.*	27 *s.* „
	15	Ditto (P.O. and Railway Station).	14 *s.*	1 *s.*	21 *s.* „
	1	Messenger -	–	–	10 *s.* „
	7	Messengers -	–	–	5 *s.* „
		* Allowance for "Testing" Duty			7 *s.* 6 *d.* „
Wexford - - -	2	Clerks - -	14 *s.*	1 *s.*	21 *s.* „
	2	Messengers -	–	–	5 *s.* „
Youghal - - -	*1	Clerk (P.O.) -	14 *s.*	1 *s.*	21 *s.* „
	1	Ditto (Railway)	14 *s.*	1 *s.*	21 *s.* „
	1	Messenger -	–	–	5 *s.* „
		* Allowance for "Testing" Duty			2 *s.* 6 *d.* „
		Allowance for delivery at Railway Station, 1st June to 31st October each year, 4 *s.* a week, and 3 *d.* a Message from 1st November to 31st May.			

‡ Exclusive of Payments by the Board of Public Works.

§ Exclusive of Cost of Stationery and Printing through Stationery Office.

† Including the two items marked thus (‡), which were entered separately in the Estimates for 1873-74.

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Sub-Heads (G. and H.)—*continued.*

POST OFFICE TELEGRAPHS.—PROVINCIAL ESTABLISHMENTS

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Aberdeen	1,441	3,851	1,520	6,812	8	3	3	–	–	–	1	–	15	– Open always –		23	1,490	24	490
Old Aberdeen	2	–	–	2	–	–	–	–	–	–	1	–	1	8 to 8	9 to 10	–	–	–	–
Aboyne	76	17	41	134	–	1	–	–	–	–	1	–	2	8 – 8	9 – 10	–	–	–	–
Alford	12	–	11	23	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Auchmill	5	–	9	14	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Ballater	78	–	64	142	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Banchory	16	–	14	30	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Braemar	100	–	83	183	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Fyvie	6	–	4	10	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Kintore	1	–	2	3	–	–	–	–	–	–	1	–	1	7 – 8	9 – 10 P.M. P.M. 3 – 4 A.M. A.M.	–	–	–	–
Lonmay	2	–	1	3	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Newburgh	19	–	14	33	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
New Pitsligo	4	–	10	14	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Old Meldrum	13	–	12	25	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Rhynie	9	–	7	16	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Tarland	4	–	15	19	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Woodside	2	–	7	9	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Aberfeldy	91	–	63	154	–	1	–	–	–	–	–	–	1	7½ – 8.20	9 – 10	–	–	–	–
Airdrie	50	–	71	121	–	1	–	–	–	–	–	–	1	7½ – 8	8½ – 10	–	–	–	–
Alloa	186	237	222	645	1	2	–	–	–	1	–	–	4	7 – 8	9 – 10	2	81	2	27
Culross	10	–	9	19	–	1	–	–	–	–	–	–	1	7 – 8	9 – 10	–	–	–	–
Kincardine	40	–	32	72	–	1	–	–	–	–	–	–	1	7 – 8	9 – 10	–	–	–	–
Annan	36	–	58	94	–	1	–	–	–	–	–	–	1	7 – 8	8 – 10	1	40	–	–
Anstruther	28	72	46	146	1	–	–	–	–	–	1	–	2	–	–	–	–	–	–
Cellardyke	25	–	–	25	–	–	–	–	–	–	1	–	1	–	–	–	–	–	–
Elie	36	–	27	63	–	–	–	–	–	–	1	–	1	–	–	–	–	–	–
Pittenweem	10	–	23	33	–	–	–	–	–	–	1	–	1	–	–	–	–	–	–
St. Monance	22	–	24	46	–	–	–	–	–	–	2	–	2	–	–	–	–	–	–
Arbroath	217	35	255	507	2	–	–	–	–	–	1	–	3	7 – 9	9 – 10 P.M. P.M. 4 – 5 A.M. A.M.	2	77	2	45
Chance Inn	6	–	13	19	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Friockheim	6	–	13	19	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Ardgay	17	–	14	31	1	–	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Ardrossan	245	11	217	473	–	1	–	–	–	1	1	–	3	7½ – 8	8 – 10	1	89	2	27
Brodick	68	–	53	121	–	–	–	–	–	–	1	–	1	7 – 8	9 – 10	–	–	–	–
Lamlash	52	–	26	78	–	–	–	–	–	–	1	–	1	7 – 8	9 – 10	–	–	–	–
Auchterarder	27	16	35	78	1	–	–	–	–	–	1	–	2	7 – 8	8 – 10	–	–	–	–
Ayr	333	95	350	778	1	2	–	–	–	2	1	–	6	6¾ – 8	9 – 10½ P.M. P.M. 12½ – 1½ A.M. A.M.	1	92	3	40
Dalmellington	10	–	6	16	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Dunaskin	8	–	6	14	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Ayton	28	358	17	403	1	–	–	–	–	–	2	–	3	7½ – 9	9 – 10	–	–	–	–
Chirnside	11	–	16	27	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Eyemouth	87	–	126	213	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Banff	103	277	113	493	1	2	–	–	–	–	–	–	3	7 – 9	9 – 10	1	55	1	13
Aberchirder	5	–	5	10	–	–	–	–	–	–	1	–	1	7 – 8	9 – 10	–	–	–	–
Macduff	75	–	85	160	1	–	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Portsoy	22	–	32	54	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Bathgate	61	142	77	280	–	3	–	–	–	–	–	–	3	7½ – 8	9 – 11	–	–	–	–
Armadale	3	–	3	6	–	1	–	–	–	–	–	–	1	7½ – 8	9 – 10	–	–	–	–
Broxburn	10	–	8	18	–	1	–	–	–	–	–	–	1	7½ – 8	9 – 10	–	–	–	–
Whitburn	54	–	37	91	–	1	–	–	–	–	1	–	2	7½ – 8	9 – 10	–	–	–	–
Beauly	56	–	55	91	1	–	–	–	–	–	–	–	1	7½ – 8	9 – 10	–	–	–	–

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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Sub-Heads (G. and H.)—*continued.*

IN SCOTLAND, FOR THE YEAR ENDING 31st MARCH 1875.

Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY. Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.					
–	50	–	–	–	25	10	–	2,065	Aberdeen - - -	1 Clerk - -	130 *l.*	8 *l.*	170 *l.*
–	–	6	–	–	–	–	6	–		3 Ditto - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
–	–	19	1*d.* and 2*d.*	–	–	–	19	–		7 Ditto - -	22 *s.*	1 *s.*	27 *s.*
–	–	8	2 *d.*	–	–	–	8	–		12 Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	–	8	3	–	–	–	11	–		20 Messengers for out-door duty at 1 *d.* per message.			
–	–	16	1*d.* and 2*d.*	–	–	–	16	–		4 Messengers at 7 *s.* a week; total, 490 *l.*			
–	–	16	1*d.* and 2*d.*	–	–	3	19	–					
–	–	16	1*d.* and 2*d.*	–	–	–	16	–					
–	–	*10	–	–	–	–	10	–					
–	–	8	1*d.* and 2*d.*	–	–	–	8	–					
–	–	8	1	–	–	–	9	–					
–	–	8	1*d.* and 2*d.*	–	–	–	8	–					
–	–	8	2*d.*	–	–	–	8	–					
–	–	8	1*d.* and 2*d.*	–	–	–	8	–					
–	–	8	1	–	–	–	9	–					
–	–	8	1*d.* and 2*d.*	–	–	–	8	–					
–	–	8	1*d.* and 2*d.*	–	–	–	8	–					
–	–	†29	11	–	–	–	40	–	†Aberfeldy - -	– Includes 2 *l.* 12 *s.* 6 *d.* to Postmaster for working private wire to Taymouth Castle.			
–	–	37	27	–	–	–	64	–					
13‡	14	–	–	–	–	–	–	135	Alloa - - -	2 Clerks (Females)	14 *s.*	1 *s.*	21 *s.*
–	–	16	1*d.* and 2*d.*	–	–	–	16	–		2 Messengers at 5 *s.* a week.			
–	–	16	11	–	–	–	27	–		‡ The premises are sub-let at 13 *l.* a year.			
–	10	–	1 *d.*	–	–	–	–	50	Annan - - -	1 Clerk - -	12 *s.*	6 *d.*	15 *s.*
–	–	§36	13	–	–	–	49	–	§Anstruther - -	– Includes 10 *s.* 6 *d.* a week during fishing season.			
–	–	6	–	–	–	–	6	–					
–	–	8	7	–	–	–	15	–					
–	–	8	1*d.* and 2*d.*	–	–	–	8	–					
–	–	8	1*d.* and 2*d.*	–	–	–	8	–					
–	14	–	–	–	–	9	–	145	Arbroath - - -	1 Clerk - -	14 *s.*	1 *s.*	21 *s.*
										1 Ditto - -	12 *s.*	6 *d.*	15 *s.*
–	–	8	1*d.* and 2*d.*	–	–	–	8	–		2 Messengers at ½ *d.* a message; total 45 *l.*			
–	–	8	1	–	–	–	9	–					
–	–	21	11	–	–	–	32	–					
–	15	–	–	32	–	6	–	169	Ardrossan - - -	1 Clerk - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
–	–	8	2 *d.*	–	–	–	8	–		(To be replaced on vacancy by a Clerk at 14 *s.* by 1 *s.* to 21 *s.*)			
–	–	8	2 *d.*	–	–	–	8	–					
–	–	32	13	–	–	–	45	–		2 Messengers at 5 *s.* a week each.			
10	25	–	–	53	–	10	–	230	Ayr - - - -	1 Clerk - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
										(To be replaced on a vacancy by a Clerk at 22 *s.* by 1 *s.* to 27 *s.*)			
–	–	8	1*d.* and 2*d.*	–	–	–	8	–		3 Messengers 40 *l.* a year.			
–	–	8	1*d.* and 2*d.*	–	–	–	8	–					
–	–	38	‖16	–	–	–	54	–	‖Ayton - - -	– Includes 3 *s.* a week additional during fishing season.			
–	–	8	1*d.* and 2*d.*	–	–	–	8	–					
–	–	11	¶13	–	–	–	24	–	¶ Eyemouth -	– Ditto - - ditto - - ditto.			
–	10	–	–	20	–	–	–	98		Ditto, 4 *s.* - ditto - - ditto, and 2 *l.* a year for messages with multiple addresses.			
–	–	* 8	–	–	–	–	8	–	Banff - - -	1 Clerk - -	14 *s.*	1 *s.*	21 *s.*
–	–	*33	–	–	–	–	33	–					
–	–	19	8	–	–	–	27	–		1 Messenger at 5 *s.* a week.			
–	–	32	13	–	–	–	45	–					
–	–	16	1*d.* and 2*d.*	–	–	–	16	–					
–	–	*16	–	–	–	–	16	–					
–	–	19	1*d.* and 2*d.*	–	–	–	19	–	Whitburn - - -	– Includes 2 *l.* 12 *s.* 6 *d.* to Sub-Postmaster for working Benhar private wire.			
–	–	25	4	–	–	–	29	–					

1 *d.* a Message, with minimum of

* Amounts marked thus (*) include payment for delivery in the Town or Village.

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial.

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Beith	14	66	22	102	–	2	–	–	–	–	–	–	2	7 to 8	8 to 10	–	–	–	–
Kilbirnie	9	–	19	28	–	1	–	–	–	–	–	–	1	7½ – 8	9 – 10	–	–	–	–
Biggar	27	–	34	61	1	–	–	–	–	–	–	–	1	7 – 9	8 – 10	–	–	–	–
Blair Athole	49	52	31	132	1	–	–	–	–	–	1	–	2	7½ – 8	9 – 10	–	–	–	–
Calvine	7	–	5	12	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Blairgowrie	77	–	87	164	1	–	–	–	–	–	–	–	1	7½ – 8	9 – 10	–	–	1	13
Brechin	59	–	80	139	1	–	–	–	–	–	–	–	1	7 – 8	9 – 10	–	–	–	–
Edzell	3	–	13	16	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Bridge of Allan	84	–	93	177	3	–	–	–	–	–	–	–	3	7½ – 9	8 – 10	1	33	2	22
Bridge of Earn	3	–	15	18	–	1	–	–	–	–	–	–	1	7½ – 8	9 – 10	–	–	–	–
Dunning	6	–	10	16	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Broadford	25	42	13	80	–	1	–	–	–	–	1	–	2	–	–	–	–	–	–
Isle Ornsay	25	–	18	43	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Burntisland	47	37	74	158	1	–	–	–	–	–	1	–	2	7 – 8	9 – 10	–	–	–	–
Aberdour	16	–	20	36	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Campbeltown	201	258	176	635	1	–	–	–	–	–	2	–	3	9 – 9	12½ – 1½ P.M. P.M. / 1 – 2 A.M. A.M.	–	–	–	–
Carradale	28	–	26	54	–	–	–	–	–	–	1	–	1	7 – 8	9 – 10	–	–	–	–
Southend	13	–	13	26	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Carluke	15	–	22	37	–	–	–	–	–	–	1	–	1	7½ – 8	8 – 10	–	–	–	–
Castle Douglas	46	–	48	94	–	1	–	–	–	–	–	–	1	7 – 8	8½ – 10½	–	–	–	–
New Galloway	7	–	13	20	–	1	–	–	–	–	–	–	1	7 – 8	8½ – 10½	–	–	–	–
Gatehouse	17	–	18	35	–	1	–	–	–	–	–	–	1	7½ – 8	9 – 10	–	–	–	–
Coatbridge	111	–	149	260	–	1	–	–	–	–	–	–	1	7½ – 8	8 – 10	–	–	–	–
Newmains	29	–	55	84	–	1	–	–	–	–	–	–	1	7½ – 8	9 – 10	–	–	–	–
Cockburnspath	5	–	4	9	1	–	–	–	–	–	–	–	1	7½ – 8	9 – 10	–	–	–	–
Coldstream	27	–	39	66	–	1	–	–	–	–	–	–	1	7½ – 9	9½ – 10½	–	–	–	–
Craigellachie	14	–	4	18	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Aberlour	9	–	8	17	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Ballindalloch	14	–	17	31	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Dufftown	16	–	18	34	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Grantown	19	–	30	49	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Tomintoul	5	–	5	10	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Crieff	124	36	129	289	1	–	–	–	–	–	1	–	2	7 – 8	8 – 10	–	–	–	–
Braco	1	–	3	4	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Comrie	16	–	18	34	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Killin	24	–	33	57	–	1	–	–	–	–	–	–	1	7½ – 8	9 – 10	–	–	–	–
Lochearnhead	16	–	13	29	–	1	–	–	–	–	–	–	1	7½ – 8	9 – 10	–	–	–	–
Muthill	3	–	3	6	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Cumnock	28	77	32	137	–	1	–	–	–	–	1	–	2	7 – 8	8½ – 10½	–	–	–	–
Cupar Angus	12	73	20	105	1	–	–	–	–	–	1	–	2	7½ – 8	9 – 10	–	–	–	–
Cupar Fife	85	9	177	271	2	1	–	–	–	–	1	–	4	7½ – 8	9 – 10	–	–	2	30
Ceres	2	–	6	8	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Leuchars	13	–	6	19	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Dalbeattie	46	–	42	88	–	1	–	–	–	–	–	–	1	7 – 8	8½ – 10½	–	–	–	–
Dalkeith	40	47	54	141	–	1	–	–	–	–	1	–	2	7 – 8	8 – 10	–	–	–	–
Blackshiels	6	–	7	13	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Ford	1	–	5	6	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Gorebridge	14	–	13	27	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Dalry	14	–	30	44	–	1	–	–	–	–	–	–	1	7½ – 8	8 – 9	–	–	–	–
Denny	33	–	33	66	1	–	–	–	–	–	–	–	1	7 – 9	8 – 10	–	–	–	–
Dingwall	76	520	73	669	2	1	–	–	–	–	3	–	6	7½ – 8	9 – 10	–	–	–	–
Garve	17	–	12	29	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Lochbroom	5	–	6	11	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Lochcarron	7	–	13	20	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Poolewe	20	–	13	33	1	–	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Strathpeffer	23	–	32	55	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Ullapool	15	–	16	31	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *Scotland*, for the Year ending 31st March 1875—*continued*.

Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
									Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.					
		25	1*d.* and 2*d.*				25						
		16	1*d.* and 2*d.*	–	–	–	16	–					
		25	2*d.*	–	–	–	25	–					
		25	11	–	–	1	36	–					
		8	2*d.*	–	–	–	8	–					
	30	–	–	–	–	–	–	43	Blairgowrie - -	1	Messenger, at 5*s.* a week.		
		45	13	–	–	3	61	–					
		8	1	–	–	–	9	–					
	10	–	–	15	–	5	–	85	Bridge of Allan -	1	Clerk - -	12*s.*	6*d.*	15*s.*
		*25	–	–	–	–	25	–		1	Messenger at 5*s.* a week.		
		8	3	–	–	–	11	–					
										1	Ditto at 5*s*, a week for eight months of the year.		
		20	1*d.* and 2*d.*	–	–	–	20	–					
		8	2*d.*	–	–	–	8	–					
		28	13	–	–	–	41	–					
		8	2*d.*	–	–	–	8	–					
		(†)	13	–	–	–	13	–	† Campbeltown - -	–	Allowance of 1*d.* a message for in-door work.		
		16	2*d.*	–	–	–	16	–					
		8	2*d.*	–	–	–	8	–					
		11	1*d.* and 2*d.*	–	–	–	11	–					
		27	16	–	–	–	43	–					
		‡21	3	–	–	3	27	–	‡ New Galloway -	–	Includes payments for attendance on Testing.		
		*20	–	–	–	–	20	–					
		34	27	–	–	–	61	–					
		16	1*d.* and 2*d.*	–	–	–	16	–					
		23	1*d.*	–	–	–	23	–					
		28	13	–	–	–	41	–					
		36	6	–	–	–	42	–					
		8	1*d.* and 2*d.*	–	–	–	8	–					
		8	1*d.* and 2*d.*	–	–	–	8	–					
		8	1*d.* and 2*d.*	–	–	–	8	–					
		8	1*d.* and 2*d.*	–	–	–	8	–					
		8	1	–	–	–	9	–					
		34	27	–	–	–	61	–					
		8	1*d.* and 2*d.*	–	–	–	8	–					
		8	2*d.*	–	–	–	8	–					
		16	1*d.* and 2*d.*	–	–	–	16	–					
		16	1*d.* and 2*d.*	–	–	–	16	–					
		8	1*d.* and 2*d.*	–	–	–	8	–					
		25	2*d.*	–	–	–	25	–					
		27	11	–	–	–	38	–					
		41	–	–	–	–	–	71	Cupar Fife - -	2	Messengers at ¾*d.* per message.		
		8	1*d.* and 2*d.*	–	–	–	8	–					
		8	1	–	–	–	9	–					
		25	2*d.*	–	–	–	25	–					
		27	13	–	–	–	40	–					
		8	2*d.*	–	–	–	8	–					
		8	2*d.*	–	–	–	8	–					
		8	2*d.*	–	–	–	8	–					
		16	13	–	–	–	29	–					
		27	11	–	–	–	38	–					
		56	11	–	–	6	73	–					
		8	2*d.*	–	–	–	8	–					
		8	1*d.* and 2*d.*	–	–	–	8	–					
		8	1*d.* and 2*d.*	–	–	–	8	–					
		20	2*d.*	–	–	–	20	–					
		13	1*d.* and 2*d.*	–	–	–	13	–					
		8	1*d.* and 2*d.*	–	–	–	8	–					

1*d.* a Message, with minimum of

* Amounts marked thus (*) include payment for delivery in the Town or Village.

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. P.M.		£.		£.
Drem	10	–	22	32	1	–	–	–	–	–	–	–	1	7 to 8	8½ to 10½	–	–	–	–
Dumbarton	90	–	98	188	1	–	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Alexandria	18	–	29	47	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Dumfries	259	291	324	874	2	–	–	–	–	5	–	–	7	7½ – 9	8½ – 10½	4	195	3	40
Auldgirth	7	–	–	7	–	1	–	–	–	–	–	–	1	7½ – 8	9 – 10	–	–	–	–
Dunbar	58	–	78	136	2	–	–	–	–	–	–	–	2	7½ – 8	9 – 11	–	–	–	–
Dunblane	37	52	31	120	1	1	–	–	–	–	1	–	3	7 – 9	8 – 10	–	–	–	–
Dundee	1,458	2,245	1,753	5,456	11	2	2	–	–	–	3	–	18	7 – 9	9 – 10 P.M. P.M. 4 – 5	28	1,097	24	520
															A.M. A.M.				
Dock-street	257	–	–	257	1	–	–	–	–	–	–	–	1	9 – 5	– –	–	–	–	–
Broughty Ferry	59	–	70	129	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Carnoustie	8	–	16	24	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Lochee	18	–	18	36	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Newport	12	–	19	31	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Tayport	12	–	17	29	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Dunfermline	105	97	109	311	1	–	–	–	–	1	1	–	3	7½ – 8	9 – 11	–	–	–	–
Charlestown	32	–	35	67	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Crossgates	7	–	7	14	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Inverkeithing	12	–	16	28	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
North Queensferry	5	–	4	9	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Dunkeld	42	72	47	161	1	–	–	–	–	–	1	–	2	7½ – 8	9 – 10	–	–	–	–
Dunoon	119	–	109	228	1	–	–	–	–	–	–	–	1	7½ – 8	9 – 10	–	–	2	23
Dunse	48	–	72	120	–	–	–	–	–	–	1	–	1	7 – 8	9 – 10	–	–	–	–
Greenlaw	8	–	7	15	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Ecclefechan	6	–	8	14	1	–	–	–	–	–	–	–	1	7 – 9	8 – 10	–	–	–	–
Edinburgh	2,351	10,918	4,156	17,425	31	10	4	1	–	2	8	4	60	– Open always –		153	11,064	115	2,250
Charlotte-place	242	–		242	1	–	–	–	–	–	–	–	1	8 – 8	– –	–	–	–	–
Leith	1,818	20	2,230	4,074	10	–	–	–	–	1	–	–	11	7 – 10	9 – 10 P.M. P.M. 4 – 6	–	–	–	–
Corn Exchange	50	–	35	85	2	–	–	–	–	–	–	–	2	During market hours only.		–	–	–	–
Parliament House	89	–	–	89	2	–	–	–	–	–	–	–	2	9 – 5	– –	–	–	–	–
Stock Exchange	506	415	1,192	2,113	1	–	–	–	3	–	–	–	4	11 – 3	– –	–	–	–	–
Boroughmuirhead	25	–	–	25	–	–	–	–	–	–	1	–	1	8 – 8	– –	–	–	–	–
Cockburn-street	24	–	–	24	–	–	–	–	–	–	1	–	1	8 – 8	– –	–	–	–	–
Crown street, Leith	52	–	–	52	1	–	–	–	–	–	–	–	1	– –	– –	–	–	–	–
Granton Harbour	70	–	56	126	–	1	–	–	–	–	–	–	1	8 – 8	– –	–	–	–	–
Hanover-street	174	–	–	174	1	–	–	–	–	–	–	–	1	8 – 8	– –	–	–	–	–
Holyrood	10	–	–	10	–	–	–	–	–	–	1	–	1	8 – 8	– –	–	–	–	–
Lauriston	54	–	–	54	–	–	–	–	–	–	1	–	1	8 – 8	– –	–	–	–	–
Newhaven	1	–	–	1	–	1	–	–	–	–	–	–	1	8 – 8	– –	–	–	–	–
Newington	37	–	–	37	–	–	–	–	–	–	1	–	1	8 – 8	– –	–	–	–	–
Nicolson-street	46	–	–	46	–	–	–	–	–	–	1	–	1	8 – 8	– –	–	–	–	–
North Junction-street, Leith.	29	–	–	29	–	1	–	–	–	–	–	–	1	– –	– –	–	–	–	–
Princes-street	163	–	–	163	–	–	–	–	–	–	1	–	1	8 – 8	– –	–	–	–	–
Sandport-street, Leith	152	–	–	152	1	–	–	–	–	–	–	–	1	– –	– –	–	–	–	–
Stockbridge	40	–	–	40	–	1	–	–	–	–	–	–	1	8 – 8	– –	–	–	–	–
West Maitland-street	26	–	–	26	–	–	–	–	–	–	1	–	1	8 – 8	– –	–	–	–	–
															A.M. A.M.				
Currie	14	–	26	40	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
Davidson's Mains	4	–	10	14	–	–	–	–	–	–	1	–	1	8 – 8	– –	–	–	–	–
Greenburn	12	–	16	28	–	1	–	–	–	–	–	–	1	7½ – 8	9 – 11	–	–	–	–
Liberton	4	–	9	13	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Portobello	53	–	89	142	1	–	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Ratho	1	–	6	7	–	1	–	–	–	–	–	–	1	7½ – 8	9 – 10	–	–	–	–
Shotts	10	–	14	24	–	1	–	–	–	–	–	–	1	7½ – 8	9 – 10	–	–	–	–
Slateford	6	–	8	14	–	–	–	–	–	–	1	–	1	8 – 8	8 – 10	–	–	–	–
South Queensferry	16	–	18	34	–	1	–	–	–	–	–	–	1	8 – 8	– –	–	–	–	–
Elgin	124	458	98	680	2	2	–	–	–	–	1	–	5	8 – 9	9 – 10 P.M. P.M. 4 – 5	1	55	2	27
															A.M. A.M.				
Burghead	47	–	48	95	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Lossiemouth	74	–	71	145	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Rothes	10	–	18	28	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Ellon	6	33	15	54	1	–	–	–	–	–	1	–	2	7½ – 8	9 – 10	–	–	–	–

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the office; and the third rate per mile beyond that mile.

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ESTABLISHMENTS in *Scotland*, for the Year ending 31st March 1875—*continued*.

Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	Town.	Force.	SCALES OF PAY. Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.					
–	–	*23	–	–	–	–	23	–					
–	–	†10	1 *d.*	–	–	–	10	–	† Dumbarton - -	–	And a penny per message.		
–	–	8	1*d.* and 2*d.*	–	–	–	8	–					
–	25	–	–	27	–	33	–	320	Dumfries - - -	1	Clerk - -	22 *s.*	1 *s.*	27 *s.*
–	–	16	2 *d.*	–	–	–	16	–			Present Clerk receives 6 *d.* in excess of maximum.		
–	–	32	13	–	–	8	53	–		3	Clerks - -	14 *s.*	1 *s.*	21 *s.*
–	–	32	13	–	–	2	47	–		3	Messengers at 5 *s.*; total 40 *l.*			
13	50	–	–	–	21	10	–	2,311	Dundee - - -	1	Clerk - -	130 *l.*	8 *l.*	170 *l.*
										3	Ditto - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
										7	Ditto - -	22 *s.*	1 *s.*	27 *s.*
										16	Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	–	–	–	–	–	–	–	–		1	Instructor -	100 *l.*	5 *l.*	130 *l.*
–	–	8	1 *d.*	–	–	–	8	–			(When absent from Head-quarters allowed 10 *s.* a-day for first week in any one place, and 7 *s.* a-day afterwards for subsistence.)		
–	–	8	2 *d.*	–	–	–	8	–					
–	–	8	1*d.* and 2*d.*	–	–	–	8	–					
–	–	8	1*d.* and 2*d.*	–	–	–	8	–					
–	–	8	6	–	–	–	14	–					
–	–	41	19	–	–	15	75	–		2	Messengers at 7 *s.* a-week } 520 *l.*		
–	–	8	1*d.* and 2*d.*	–	–	–	8	–		22	Ditto at ¾ *d.* per message }		
–	–	8	1	–	–	–	9	–					
–	–	16	1 *d.*	–	–	–	16	–					
–	–	*16	–	–	–	–	16	–					
–	–	28	11	–	–	–	39	–					
–	–	34	–	–	–	–	–	57	Dunnoon - - -	2	Messengers 5 *s.* a week, one of these employed five months only.		
–	–	25	1*d.* and 2*d.*	–	–	–	25	–					
–	–	8	1*d.* and 2*d.*	–	–	–	8	–					
–	–	27	7	–	–	–	34	–					
‡294	–	–	–	–	100	20	–	–	Edinburgh - -	1	Superintendent -	240 *l.*	10 *l.*	280 *l.*
–	16	–	–	–	–	–	–			1	Ditto - -	180 *l.*	10 *l.*	230 *l.*
–	40	–	–	–	–	–	–			8	Clerks - -	130 *l.*	8 *l.*	170 *l.*
–	–	–	–	–	–	–	–	13,784		§5	Ditto - -	100 *l.*	5 *l.*	130 *l.*
–	–	–	–	–	–	–	–			11	Ditto - -	36 *s.*	2 *s.*	44 *s.*
–	–	–	–	–	–	–	–			30	Ditto - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
–	–	–	–	–	–	–	–			35	Ditto - -	22 *s.*	1 *s.*	27 *s.*
–	–	–	–	–	–	–	–			50	Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	–	13	–	–	–	–	13							
–	–	5	–	–	–	–	5	–		12	Probationers at 10 *s.* a-week.			
–	–	20	–	–	–	–	20	–			(Of the Clerks 20 are females: 8 are employed at Leith, and 3 at Charlotte-place.)			
–	–	20	13	–	–	–	33	–						
–	–	42	–	–	–	–	42	–		1	Inspector of Messengers.	22 *s.*	1 *s.*	27 *s.*
–	–	5	–	–	–	–	5	–						
–	–	6	–	–	–	–	6	–		2	Assistant Ditto -	14 *s.*	1 *s.*	21 *s.*
–	–	13	–	–	–	–	13	–		20	Office Messengers at 8 *s.* a-week - -			–
–	–	5	–	–	–	–	5	–		2	- - Ditto - - 6 *s.* a-week - -			–
–	–	8	–	–	–	–	8	–		80	Messengers at 1 *d.* a message; of these 10 receive 1 *s.* a week additional for acting as Corporals.			2,250 *l.*
–	–	13	–	–	–	–	13	–						
–	–	5	–	–	–	–	5	–		10	Ditto at ¾ *d.* - ditto - - -			–
–	–	20	–	–	–	–	20	–		1	Medical Officer at 100 *l.* a-year.			
–	–	13	–	–	–	–	13	–			Allowance to Postal Clerk at Charlotte-place, 16 *l.*			
–	–	5	–	–	–	–	5	–			Ditto - ditto - Leith, 40 *l.*			
–	–	16	13	–	–	–	29	–			‡294 *l.* includes 210 *l.*, rent of Premises occupied by late Electric Telegraph Company, and sub-let at 205 *l.*			
–	–	* 8	–	–	–	–	8	–			§Four of these Clerks have an allowance of 5 *s.* a-week each for newspaper special wire duty.			
–	–	16	2 *d.*	–	–	–	16	–						
–	–	8	1	–	–	–	9	–						
–	–	32	11	–	–	–	43	–						
–	–	*16	–	–	–	–	16	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	15	–	–	27	–	13	–	137	Elgin - - -	1	Clerk - -	14 *s.*	1 *s.*	21 *s*
										2	Messengers, at ¾ *d.* per message, 27 *l.*			
–	–	16	1*d.* and 2*d.*	–	–	–	16	–						
–	–	16	1*d.* and 2*d.*	–	–	–	16	–						
–	–	8	2	–	–	–	10	–						
–	–	20	1*d.* and 2*d.*	–	–	–	20	–						

* Amounts marked thus (*) include payment for delivery in the Town or Village.

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other Kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Falkirk	127	–	149	276	2	–	–	–	–	–	–	–	2	8 to 9	8 to 10	–	–	–	–
Polmont	8	–	17	25	–	1	–	–	–	–	–	–	1	7 – 8	9 – 10	–	–	–	–
Slamannan	16	–	16	32	–	1	–	–	–	–	–	–	1	7½ – 8	10 – 11	–	–	–	–
Fochabers	19	–	19	38	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Buckie	88		99	195	–	2	–	–	–	–	–	–	2	8 – 8	9 – 10	–	–	–	–
Cullen	46	–	42	88	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Garmouth	10	–	24	34	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Port Gordon	16	–	20	36	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Fordoun	6	13	3	22	1	–	–	–	–	–	1	–	2	7½ – 8	9 – 10	–	–	–	–
Auchenblae	8	–	6	14	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Bervie	10	–	4	14	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Johnshaven	12	–	25	37	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Forfar	74	6	81	161	2	–	–	–	–	–	–	–	2	7 – 8	9 – 10	–	–	–	–
Forres	87	–	72	159	1	–	–	–	–	–	–	–	1	7½ – 8	9 – 10	–	–	–	–
Fort George Station	10	–	5	15	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Arderseir	3	–	12	15	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Fort George	13	–	24	37	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Fort William	166	236	89	491	–	2	–	–	–	–	2	–	4	7 – 8	9 – 10	–	–	–	–
Appin	13	–	18	31	–	1	–	–	–	–	–	–	1	7½ – 8	9 – 10	–	–	–	–
Ardgour	12	–	13	25	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Ballachulish	95	–	68	163	–	1	–	–	–	–	–	–	1	7½ – 8	9 – 10	–	–	–	–
Banavie	36	–	59	95	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Glencoe	20	–	19	39	–	1	–	–	–	–	–	–	1	7½ – 8	9 – 10	–	–	–	–
Strontian	24	–	21	45	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Fraserburgh	580	47	412	1,039	1	1	–	–	–	–	1	–	3	7 – 9	9 – 10	1	40	2	20
Rosehearty	17	–	31	48	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Galashiels	83	220	74	377	1	1	–	–	–	–	–	–	2	7 – 9	8½ – 10½	1	50	1	16
Girvan	47	43	49	139	–	–	–	–	–	1	1	–	2	7 – 8	8½ – 10½	–	–	–	–
Ballantrae	18	–	11	29	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Colmonell	5	–	3	8	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Glasgow	5,290	14,247	10,829	30,366	30	1	8	1	5	23	11	–	79	– Open always –		176	11,715	138	3,675
Hillhead	57	–	98	155	–	–	–	–	–	–	1	–	1	8 – 8	–	1	19	1	16
Hope-street	1,939	–	–	1,939	1	–	–	–	2	–	–	–	3	8 – 8	–	–	–	–	–
Partick	42	–	75	117	–	1	–	–	–	–	–	–	1	7½ – 9	–	1	29	1	16
Royal Exchange	1,967	–	356	2,323	–	–	–	–	–	–	–	tube	–	9 – 5	–	–	–	–	–
Stock Exchange	2,802	359	2,288	5,449	1	–	–	–	4	2	–	–	7	9 – 5	–	–	–	–	–
Anderston	120	–	216	336	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	2	37
Broomielaw	171	–	–	171	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Cowcaddens	57	–	–	57	–	–	–	–	–	1	–	–	1	8 – 8	–	–	–	–	–
Duke-street	44	–	–	44	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Eglinton-street	99	–	–	99	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	–	–
Kinning-place	138	–	189	327	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	2	33
St. Rollox	17	–	–	17	–	–	–	–	–	–	1	–	1	8 – 8	–	–	–	–	–
Sandyford	67	–	200	267	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	2	44
Sanchiehall-street	119	–	–	119	–	–	–	–	–	–	1	–	1	8 – 8	–	–	–	–	–
Springbank	57	–	134	191	–	–	–	–	–	–	1	–	1	8 – 8	–	–	–	1	24
The Cross	102	–	–	102	–	–	–	–	–	–	1	–	1	8 – 8	–	–	–	–	–
Whitevale	74	–	189	263	–	1	–	–	–	–	–	–	1	8 – 8	–	–	–	3	47
Balfron	6	–	9	15	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Barrhead	35	–	41	76	–	–	–	–	–	–	1	–	1	7½ – 8	8 – 9	–	–	–	–
Bowling	30	–	31	61	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Busby	2	–	10	12	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Crosshill	56	–	77	133	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Drymen	9	–	11	20	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Govan	51	–	58	109	–	1	–	–	–	–	–	–	1	7 – 8½	8 – 9	–	–	–	–
Kilsyth	14	–	7	21	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Kirkintilloch	22	–	28	50	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Lennoxtown	9	–	28	37	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Maryhill	24	–	36	60	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Milngavie	8	–	16	24	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Old Kilpatrick	8	–	13	21	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Pollockshaws	36	–	30	66	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Rutherglen	17	–	17	34	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *Scotland*, for the Year ending 31st March 1875—*continued*.

Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.					
									Town.	Force.		Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.						
–	–	45	21	–	–	–	66	–						
–	–	16	6	–	–	–	22	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	–	*21	–	–	–	–	21	–						
–	–	21	1 *d.*	–	–	–	21	–						
–	–	20	8	–	–	–	28	–						
–	–	16	7	–	–	–	23	–						
–	–	13	6	–	–	–	19	–						
–	–	*23	–	–	–	–	23	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	–	8	1*d.* and 2*d.*	–	–	–	8	–						
–	–	8	1 *d.*	–	–	–	8	–						
–	–	41	24	–	–	1	66	–						
–	–	40	13	–	–	4	57	–						
–	–	8	1*d.* and 2*d.*	–	–	–	8	–						
–	–	8	1*d.* and 2*d.*	–	–	–	8	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	–	34	1*d.* and 2*d.*	–	–	–	34	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	–	8	1 *d.*	–	–	–	8	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	–	12	1 *d.*	–	–	–	12	–						
–	–	16	2 *d.*	–	–	–	16	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	15	–	–	27	–	6	–	108	Fraserburgh	–	1	Clerk – –	14 *s.*	1 *s.*	21 *s.*
–	–	8	1*d.* and 2*d.*	–	–	–	8	–			1	Messenger 13 *l.* a year.			
–	10	–	–	21	–	8	–	105			1	Ditto – 7 *l.* ditto.			
–	–	32	8	–	–	–	40	–	Galashiels	–	1	Clerk – –	14 *s.*	1 *s.*	21 *s.*
–	–	*11	–	–	–	–	11	–			1	Messenger, 16 *l.* a year.			
–	–	8	1*d.* and 2*d.*	–	–	–	8	–							
†300	40	–	–	–	150	50	–		Glasgow	–	1	Clerk – –	240 *l.*	10 *l.*	280 *l.*
8	–	–	–	–	–	3	–				2	Ditto – –	180 *l.*	10 *l.*	230 *l.*
42	16	–	–	–	–	9	–				6	Ditto – –	130 *l.*	8 *l.*	170 *l.*
9	–	–	–	–	–	–	–	16,097			5	Ditto – –	100 *l.*	5 *l.*	130 *l.*
–	–	–	–	–	–	–	–				11	Clerks – –	36 *s.*	2 *s.*	44 *s.*
											30	Ditto – –	28 *s.*	1 *s.* 6 *d.*	35 *s.*
–	–	–	–	–	–	–	–				40	Ditto – –	22 *s.*	1 *s.*	27 *s.*
											60	Ditto – –	14 *s.*	1 *s.*	21 *s.*
–	–	20	–	–	–	–	–	57			21	Probationers at 10 *s.* a week each. (Of these clerks, 47 are Females.)			
–	–	13	–	–	–	–	13	–				Three Clerks receive an allowance of 5 *s.* a week each, for Newspaper Special Wire duty.			
–	–	6	–	–	–	–	6	–				Medical officer at 8 *s.* 6 *d.* per person, 150 *l.*			
–	–	13	–	–	–	–	13	–							
–	–	13	–	–	–	–	13	–							
–	–	20	–	–	–	–	–	53			1	Inspector of message boys.	22 *s.*	1 *s.*	27 *s.*
–	–	6	–	–	–	–	6	–							
–	–	20	–	–	–	–	–	64			2	Assistant ditto –	14 *s.*	1 *s.*	21 *s.*
–	–	6	–	–	–	–	6	–			27	Office messengers at 8 *s.* a week each.			
–	–	8	–	–	–	–	–	32			3	– ditto – at 7 *s.* a week each.			
–	–	6	–	–	–	–	6	–			1	– ditto – at 4 *s.* a week each.			
–	–	20	–	–	–	–	–	67			107	Messengers at 1 *d.* per message.			
–	–	* 8	–	–	–	–	8	–				(Seven of these messengers are employed at receiving houses, and the number and cost are shown against each office.)			
–	–	16	13	–	–	–	29	–							
–	–	10	11	–	–	–	21	–							
–	–	8	1*d.* and 2*d.*	–	–	–	8	–			1	Engineman at 30 *s.* a week.			
–	–	8	1 *d.*	–	–	–	8	–			1	Labourer, 18 *s.* by 1 *s.* to 20 *s.* a week.			
–	–	* 8	–	–	–	–	8	–			2	Female servants at 12 *s.* a week each.			
–	–	20	1 *d.*	–	–	–	20	–				40 *l.* allowance to Chief Clerk (Postal).			
–	–	8	2 *d.*	–	–	–	8	–				16 *l.* – ditto – Superintendent at Hope-street.			
–	–	8	2 *d.*	–	–	–	8	–				2 Message boys at ½ *d.* per message at Anderston.			
–	–	8	2 *d.*	–	–	–	8	–				2 Ditto – at 1 *d.* – ditto at Kinning-pl.			
–	–	8	2 *d.*	–	–	–	8	–				2 Ditto – at 1 *d.* – ditto at Sandyford.			
–	–	8	2 *d.*	–	–	–	8	–				1 Ditto – at 1 *d.* – ditto at Springbank.			
–	–	8	2 *d.*	–	–	–	8	–	Hillhead	–	–	19 *l.*, being one-sixth of cost of clerical force charged to Telegraphs.			
–	–	8	2 *d.*	–	–	–	8	–				† 300 *l.* rent of premises includes 180 *l.* for premises sub-let at 177 *l.* 10 *s.*			

* Amounts marked thus (*) include payment for delivery in the Town or Village.

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5.—POST OFFICE TELEGRAPHS.—Sub-heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other Kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Golspie	24	41	20	85	1	–	–	–	–	–	1	–	2	7½ to 9	9 to 10	–	–	–	–
Brora	12	–	11	23	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Dunbeath	21	–	22	43	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Helmsdale	34	–	30	64	1	–	–	–	–	–	–	–	1	7½ – 8	9 – 10	–	–	–	–
Lybster	28	–	31	59	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Grangemouth	287	–	301	588	1	–	–	–	–	1	–	–	2	–	–	3	107	2	30
Greenock	1,074	370	1,409	2,853	3	1	–	–	–	2	2	–	8	7 – 10	8 – 10 P.M. P.M. 6 – 7	12	666	13	260
Blackhall-street	130	–	–	130	–	–	–	–	–	–	1	–	1	8 – 8	–	–	–	–	–
Rue-End-street	23	–	–	23	–	–	–	–	–	–	1	–	1	8 – 8	–	–	–	–	–
Blairmore	22	–	13	35	–	–	–	–	–	–	1	–	1	8 – 8	A.M. A.M. 9 – 10	–	–	–	–
Bowmore	7	–	7	14	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Bridgend	24	37	20	81	–	–	–	–	–	–	2	–	2	7½ – 8	9 – 10	–	–	–	–
Clachan	33	–	22	55	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Cove	16	–	16	32	–	–	–	–	–	–	1	–	1	7 – 8	9 – 10	–	–	–	–
Gourock	58	32	67	157	–	1	–	–	–	–	–	–	1	7½ – 8	9 – 10	–	–	–	–
Innellan	44	–	39	83	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Kilcreggan	23	–	38	61	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Kirn	50	–	61	111	1	–	–	–	–	–	–	–	1	7½ – 8	9 – 10	–	–	–	–
Largs	77	–	91	168	–	1	–	–	–	–	–	–	1	7½ – 8	9 – 10	–	–	–	–
Millport	54	–	27	81	–	1	–	–	–	–	–	–	1	7½ – 8	9 – 10	–	–	–	–
Portaskaig	20	–	16	36	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Port Ellen	28	–	24	52	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Strone	15	–	23	38	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Tarbert	63	178	39	280	1	–	–	–	1	–	1	–	3	7 – 8	9 – 10	–	–	–	–
Tayinloan	19	–	18	37	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Tigh-na-bruaich	47	–	35	82	–	–	–	–	–	–	1	–	1	7½ – 8	–	–	–	–	–
Toward	10	–	10	20	–	–	–	–	–	–	1	–	1	7 – 8	–	–	–	–	–
Wemyss Bay	33	–	58	91	–	1	–	–	–	–	–	–	1	7½ – 8	9 – 10	–	–	–	–
West Kilbride	4	–	8	12	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Haddington	64	–	60	124	1	–	–	–	–	–	–	–	1	7 – 8	9 – 10	–	–	–	–
Hamilton	77	125	112	314	–	1	–	–	–	–	1	–	2	7 – 9	8 – 10	1	40	2	27
Bothwell	20	–	36	56	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Larkhall	19	–	21	40	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Stonehouse	9	–	11	20	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Strathaven	22	–	17	39	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Uddingstone	16	–	34	50	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Hawick	125	27	143	295	2	1	–	–	–	–	1	–	4	7 – 9	9½ – 10½ A.M. P.M. 12 – 1	1	55	2	27
Denholm	7	–	9	16	–	–	–	–	–	–	1	–	1	7½ – 8	AM. A.M. 9½ – 10½	–	–	–	–
Newcastleton	7	–	6	13	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Helensburgh	124	–	143	267	1	–	–	–	–	–	–	–	1	7 – 8	8 – 10	–	–	–	–
Roseneath	9	1	13	23	–	–	–	–	–	–	1	–	1	7 – 8	8 – 9	–	–	–	–
Huntly	46	–	40	86	–	1	–	–	–	–	–	–	1	7½ – 8	9 – 10	–	–	–	–
Insch	14	16	10	40	–	1	–	–	–	–	1	–	2	7½ – 8	9 – 10	–	–	–	–
Inverary	98	–	80	178	1	–	–	–	–	–	–	–	1	7 – 9	9 – 11	–	–	–	–
Minard	13	–	10	23	–	–	–	–	–	–	1	–	1	7 – 8	8 – 9	–	–	–	–
Taynuilt	21	–	18	39	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Inverness	743	2,370	603	3,716	5	–	1	–	–	1	1	1	9	7 – 10	9 – 10 P.M. P.M. 4 – 5	7	394	2	27
Alness	15	–	10	25	–	–	–	–	–	–	1	–	1	8 – 8	A.M. A.M. 9 – 10	–	–	–	–
Cromarty	13	–	15	28	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Dornoch	9	–	9	18	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Drumnadrochit	12	–	6	18	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Evanton	10	–	9	19	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Fort Augustus	24	–	9	33	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Fortrose	21	–	17	38	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Invergarry	30	–	17	47	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Invergordon	35	–	37	72	1	–	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Munlochy	2	–	3	5	–	–	–	–	–	–	1	–	1	8 – 8	P.M. P.M. 4 – 5	–	–	–	–
Parkhill	2	–	5	7	–	–	–	–	–	–	1	–	1	8 – 8	A.M. A.M. 9 – 10	–	–	–	–
Portmahomack	17	–	25	42	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *Scotland*, for the Year ending 31 March 1875—*continued*.

Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.					
									Town.	Force.		Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.						
–	–	32	11	–	–	–	43	–						
–	–	8	1*d.* and 2*d.*	–	–	–	8	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	–	24	10	–	–	–	34	–						
–	–	16	11	–	–	–	27	–						
–	5	–	– –	–	–	16	–	158	Grangemouth - -	2	Clerks - -	14 *s.*	1 *s.*	21 *s.*
† 60	50	–	–	–	11	20	–	1,067		1	Assistant, 16 *l.* a year.			
–	–	* 6	–	–	–	–	6	–		2	Messengers, at ½ *d.* a message, 30 *l.*			
–	–	* 6	–	–	–	–	6	–						
–	–	14	8	–	–	–	22	–						
–	–	8	2 *d.*	–	–	–	8	–	Greenock - - -	1	Clerk - -	100 *l.*	5 *l.*	130 *l.*
–	–	8	2 *d.*	–	–	–	8	–		1	Ditto - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
–	–	8	2 *d.*	–	–	–	8	–		2	Ditto - -	22 *s.*	1 *s.*	27 *s.*
–	–	†15	2 *d.*	–	–	–	15	–		7	Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	–	16	2 *d.*	–	–	–	16	–		1	Assistant Clerk, at 10 *s.* a week.			
–	–	8	9	–	–	–	17	–		13	Messengers, at ½ *d.* a message with a minimum of 5 *s.* a week), 260 *l.*			
–	–	8	1*d.* and 2*d.*	–	–	–	8	–		1	Medical officer 11 *l.* a year.			
–	–	8	1*d.* and 2*d.*	–	–	3	19	–			† The premises are sub-let at 60 *l.* a year.			
–	–	16	1*d.* and 2*d.*	–	–	–	16	–						
–	–	16	2 *d.*	–	–	–	8	–	† Cove - -	–	15 *l.* includes 2 *l.* 12 *s.* 6 *d.* for working private wire.			
–	–	8	2 *d.*	–	–	–	8	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	–	32	16	–	–	–	48	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	–	8	1 *d.*	–	–	–	8	–						
–	–	16	13	–	–	–	29	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	–	37	13	–	–	–	50	–						
–	10	–	–	27	–	–	–	104	Hamilton - - -	1	Clerk - -	14 *s.*	1 *s.*	21 *s.*
–	–	8	2 *d.*	–	–	–	8	–		2	Messengers, at 5 *s.* a week each.			
–	–	8	1*d.* and 2*d.*	–	–	–	8	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	–	8	1*d.* and 2*d.*	–	–	–	8	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	12	–	–	27	–	–	–	121	Hawick - - -	1	Clerk - -	14 *s.*	1 *s.*	21 *s.*
										2	Messengers, 27 *l.* a year.			
–	–	8	1*d.* and 2*d.*	–	–	–	8	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	–	38	27	–	–	–	65	–						
–	–	*12	– –	–	–	–	12	–						
–	–	32	13	–	–	–	45	–						
–	–	*25	– –	–	–	–	25	–						
–	–	*55	13	–	–	–	68	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	–	8	1 *d.*	–	–	–	8	–						
–	30	–	– –	–	–	10	–	461	Inverness - - -	1	Clerk - -	36 *s.*	2 *s.*	44 *s.*
										2	Ditto - -	22 *s.*	1 *s.*	27 *s.*
–	–	8	1*d.* and 2*d.*	–	–	–	8	–		4	Ditto - -	12 *s.*	6 *d.*	15 *s.*
–	–	8	1*d.* and 2*d.*	–	–	–	8	–			(Two clerks on this scale receive 1 *s.* above maximum of scale.)			
–	–	8	1*d.* and 2*d.*	–	–	–	8	–						
–	–	8	1*d.* and 2*d.*	–	–	–	8	–						
–	–	8	1 *d.*	–	–	–	8	–		2	Messengers, 27 *l.* a year.			
–	–	8	1*d.* and 2*d.*	–	–	–	8	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	–	20	8	–	–	–	28	–						
–	–	8	1*d.* and 2*d.*	–	–	–	8	–						
–	–	8	1*d.* and 2*d.*	–	–	–	8	–						
–	–	8	1*d.* and 2*d.*	–	–	–	8	–						

1 *d.* a Message, with minimum of

* Amounts marked thus (*) include payment for delivery in the Town or Village.

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

Offices	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Inverurie	33	53	37	123	1	–	–	–	–	–	1	–	2	7 to 8	9 to 10	–	–	–	–
Irvine	120	60	122	302	–	2	–	–	–	1	–	–	3	7 – 8	8 – 10	–	–	–	–
Kilwinning	32	–	32	64	–	1	–	–	–	–	–	–	1	7½ – 8	9 – 10	–	–	–	–
Jedburgh	61	11	65	137	1	2	–	–	–	–	–	–	3	7 – 9	10 – 11 / P.M. P.M. 1½ – 2½	–	–	–	–
Johnstone	81	36	101	218	–	–	–	–	1	–	2	–	3	7½ – 8	A.M. A.M. 8½ – 9½	–	–	–	–
Keith	22	145	36	203	–	2	–	–	–	–	1	–	3	8 – 8	9 – 10	–	–	–	–
Kelso	84	6	103	193	–	1	–	–	–	–	1	–	2	7½ – 9	9½ – 10½	1	40	2	27
Yetholm	5	–	3	8	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Kilmarnock	160	262	188	610	–	–	–	–	–	3	1	–	4	7 – 9	9 – 10 / P.M. P.M. 1 – 2	2	105	3	40
Galston	26	–	24	50	–	–	–	–	–	–	1	–	1	7½ – 8	A.M. A.M. 9 – 10	–	–	–	–
Hurlford	23	–	42	65	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
New Cumnock	14	–	19	33	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Sanquhar	11	21	17	49	–	1	–	–	–	–	1	–	2	7½ – 8	9 – 10	–	–	–	–
Stewarton	22	–	21	43	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Tarbolton	7	–	3	10	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Kingussie	46	77	51	174	1	–	–	–	–	–	1	–	2	7½ – 8	9 – 10	–	–	–	–
Aviemore	22	–	15	37	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Kinross	28	35	20	83	1	–	–	–	–	–	1	–	2	7½ – 9	9 – 10	–	–	–	–
Blair Adam	11	–	11	22	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Milnathort	8	–	6	14	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Kirkcaldy	180	151	187	518	2	–	–	–	–	–	1	–	3	7 – 8	9 – 10	1	42	2	32
Dysart	29	–	28	57	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Kinghorn	6	–	6	12	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Lochgelly	4	–	14	18	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Pathhead	38	–	23	61	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
West Wemyss	7	–	9	16	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Kirkcudbright	68	31	59	158	–	2	–	–	–	–	–	–	2	8 – 8	8½ – 10½	–	–	–	–
Kirriemuir	41	–	36	77	1	–	–	–	–	–	–	–	1	7½ – 8	9 – 10	–	–	–	–
Ladybank	14	26	31	71	–	2	–	–	–	–	1	–	3	7½ – 9	9 – 10	–	–	–	–
Auchtermuchty	19	–	19	38	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Kettle	3	–	–	3	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Lairg	31	–	16	47	1	–	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Lanark	70	84	72	226	1	–	–	–	–	–	2	–	3	7 – 9	9 – 10	–	–	–	–
Carnwath	8	–	7	15	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Douglas	23	–	18	41	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Leadhills	9	–	15	24	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Lesmahagow	21	–	16	37	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Muirkirk	31	–	23	54	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Langholm	38	–	33	71	–	1	–	–	–	–	–	–	1	7 – 8	8½ – 10½	–	–	–	–
Canonbie	14	–	8	22	–	1	–	–	–	–	–	–	1	7½ – 8	9 – 10	–	–	–	–
Lasswade	25	–	36	61	–	1	–	–	–	–	–	–	1	7½ – 8	8 – 10	–	–	–	–
Loanhead	6	–	5	11	–	1	–	–	–	–	–	–	1	7½ – 8	9¼ – 10¼	–	–	–	–
Laurencekirk	14	32	20	66	1	–	–	–	–	–	1	–	2	7½ – 8	9 – 10	–	–	–	–
Fettercairn	9	–	8	17	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Leven	38	277	34	349	1	2	–	–	–	–	2	–	5	7 – 8	9 – 10	2	63	–	–
Buckhaven	23	–	27	50	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Colinsburgh	16	–	13	29	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Largo	17	–	18	35	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Windygates	14	–	22	36	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *Scotland*, for the Year ending 31st March 1875—*continued*.

Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
									Town.	Force.		Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.						
–	–	30	13	–	–	–	43	–						
–	–	34	27	–	–	–	61	–						
–	–	16	10	–	–	–	26	–						
–	–	32	11	–	–	–	43	–						
–	–	32	13	–	–	–	45	–						
–	–	*42	–	–	–	–	42	–						
–	10	–	–	–	–	–	–	77	Kelso - - -	1	Clerk (Female) -	14 *s.*	1 *s.*	21 *s.*
–	–	8	1 *d.* and 2 *d.*	–	–	–	8	–		2	Messengers, at 27 *l.* a year.			
–	17	–	–	–	–	6	–	168	Kilmarnock - -	1	Clerk - -	22 *s.*	1 *s.*	27 *s.*
										1	Ditto - -	14 *s.*	1 *s.*	21 *s.*
–	–	8	1 *d.* and 2 *d.*	–	–	–	8	–	First Clerk to be replaced on vacancy by a clerk on scale at 14 *s.*, by 1 *s.* to 21 *s.*					
–	–	8	2 *d.*	–	–	–	8	–						
–	–	8	2 *d.*	–	–	–	8	–		3	Messengers, at 40 *l.* a year.			
–	–	20	1 *d.* and 2 *d.*	–	–	–	20	–						
–	–	8	1 *d.* and 2 *d.*	–	–	–	8	–						
–	–	8	1 *d.* and 2 *d.*	–	–	–	8	–						
–	–	27	11	–	–	–	38	–						
–	–	8	1	–	–	–	9	–						
–	–	27	8	–	–	–	35	–						
–	–	8	1 *d.* and 2 *d.*	–	–	–	8	–						
–	–	8	1 *d.* and 2 *d.*	–	–	–	8	–						
–	14	–	–	27	–	–	–	115	Kirkcaldy - - -	1	Clerk - -	14 *s.*	1 *s.*	21 *s.*
–	–	13	7	–	–	–	20	–		2	Messengers, at $\frac{1}{4}$ *d.* per message, 32 *l.*			
–	–	8	1 *d.* and 2 *d.*	–	–	–	8	–						
–	–	8	1 *d.* and 2 *d.*	–	–	–	8	–						
–	–	8	11	–	–	–	19	–						
–	–	8	1 *d.*	–	–	–	8	–						
–	–	33	7	–	–	–	40	–						
–	–	29	10	–	–	–	39	–						
–	–	36	13	–	–	–	49	–						
–	–	*16	–	–	–	–	16	–						
–	–	*6	–	–	–	–	6	–						
–	–	20	2 *d.*	–	–	–	20	–						
–	–	28	13	–	–	7	48	–						
–	–	8	1 *d.* and 2 *d.*	–	–	–	8	–						
–	–	8	1 *d.* and 2 *d.*	–	–	–	8	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	–	11	2 *d.*	–	–	–	11	–						
–	–	25	1 *d.* and 2 *d.*	–	–	–	25	–						
–	–	16	1 *d.*	–	–	–	16	–						
–	–	25	2 *d.*	–	–	–	25	–						
–	–	*16	–	–	–	–	16	–						
–	–	29	7	–	–	4	40	–						
–	–	8	1	–	–	–	9	–						
–	10	–	11	–	–	–	–	84	Leven - - -	1	Clerk - -	14 *s.*	1 *s.*	21 *s.*
–	–	8	1 *d.* and 2 *d.*	–	–	–	8	–		1	Assistant, 24 *l.* a year.			
–	–	8	2 *d.*	–	–	–	8	–						
–	–	8	2 *d.*	–	–	–	8	–						
–	–	8	1 *d.* and 2 *d.*	–	–	–	8	–						

(*a*) 1 *d.* a Message, with minimum of

* Amounts marked thus (*) include payment for delivery in the Town or Village.

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other Kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Linlithgow	24	21	23	68	–	2	–	–	–	–	–	–	2	7½ to 8	8 to 10	–	–	–	–
Boness	89	–	71	160	–	1	–	–	–	–	–	–	1	7½ – 8	9 – 10	–	–	–	–
Kirkliston	8	–	12	20	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Lochalsh	23	17	19	59	–	1	–	–	–	–	1	–	2	8 – 8	9 – 10	–	–	–	–
Lochgilphead	48	56	33	137	1	–	–	–	1	–	1	–	3	7 – 8	8½ – 10½	–	–	–	–
Ardishaig	107	–	66	173	1	–	–	–	1	–	–	–	2	7 – 8	9 – 10	–	–	–	–
Kilmartin	16	–	18	34	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Lochmaddy	17	–	16	33	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Lockerby	26	23	25	74	1	–	–	–	–	–	1	–	2	7 – 9	8 – 10	–	–	–	–
Lochmaben	9	–	16	25	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Markinch	21	30	23	74	–	1	–	–	–	–	1	–	2	7½ – 8	9 – 10	–	–	–	–
Leslie	12	–	18	30	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Mauchline	21	9	13	43	–	1	–	–	–	–	1	–	2	7 – 8	8½ – 10½	–	–	–	–
Maybole	18	–	26	44	–	–	–	–	–	1	–	–	1	7½ – 8	8½ – 10½	–	–	–	–
Dailly	8	–	8	16	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Meigle	12	–	19	31	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Alyth	23	–	20	43	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Melrose	96	96	75	267	1	–	–	–	–	–	1	–	2	7 – 9	9 – 11	–	–	–	–
Earlston	28	–	12	40	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Newtown, St. Boswell's	16	–	22	38	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
St. Boswell's	10	–	15	25	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Midcalder	8	–	8	16	1	–	–	–	–	–	–	–	1	7½ – 8	8 – 10	–	–	–	–
West Calder	24	–	23	47	1	–	–	–	–	–	–	–	1	7½ – 8	9 – 10	–	–	–	–
Mintlaw	Not now Telegraph Office				–	–	–	–	–	–	–	–	–	7½ – 8	9 – 10	–	–	–	–
Moffat	114	–	129	243	1	–	–	–	–	–	–	–	1	7 – 9	8 – 10	–	–	–	–
Montrose	150	311	297	758	4	1	–	–	–	–	1	–	6	7½ – 9	9 – 10	3	139	3	43
Montrose Docks	113	–	–	113	1	–	–	–	–	–	–	–	1	9 – 5	–	–	–	–	–
Motherwell	47	291	67	405	1	2	–	–	–	–	1	–	4	7 – 9	8 – 10	–	–	–	–
Holytown	25	–	51	76	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Musselburgh	47	–	72	119	1	–	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Nairn	67	–	64	131	1	–	–	–	–	–	–	–	1	7½ – 8	9 – 10	–	–	–	–
Newburgh	20	–	29	49	–	1	–	–	–	–	–	–	1	7½ – 8	9 – 10	–	–	–	–
Newton Stewart	66	248	66	380	–	2	–	–	–	1	1	–	4	7½ – 8	8½ – 10½	1	51	1	13
Creetown	9	–	6	15	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Garlieston	26	–	22	48	–	1	–	–	–	–	–	–	1	7½ – 8	9 – 10	–	–	–	–
Glenluce	14	–	12	26	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Isle of Whithorn	8	–	12	20	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Kirkcowan	16	–	16	32	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Port William	10	–	11	21	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Whithorn	15	37	19	71	–	1	–	–	–	–	1	–	2	7½ – 8	9 – 10	–	–	–	–
Wigtown	35	–	31	66	–	1	–	–	–	–	–	–	1	7½ – 8	8½ – 10½	–	–	–	–
North Berwick	99	–	110	209	1	–	–	–	–	–	–	–	1	7 – 8	P.M. P.M. 1 – 2	–	–	–	–
Oban	319	452	241	1,012	1	1	–	–	–	–	2	–	4	7 – 8	A.M. A.M. 9 – 10 P.M P.M. 4 – 5	2	60	3	28
Aros	23	–	17	40	–	–	–	–	–	–	1	–	1	8 – 8	A.M. A.M. 9 10	–	–	–	–
Auchnacraig	12	29	20	61	–	–	–	–	–	–	2	–	2	8 – 8	9 10	–	–	–	–
Bunessan	16	–	14	30	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Easdale	14	–	9	23	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Tobermory	59	–	46	105	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–

(a) Where only one rate is shown in this Columr it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *Scotland*, for the Year ending 31st March 1875—*continued*.

Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery (*a*).	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.					
									Town.	Force.		Minimum.	Annual Increment.	Maximum.
£.	£.		£.	£.	£.	£.	£.	£.						
-	-		25	13	-	-	-	38						
-	-		27	13	-	-	-	40						
-	-		16	2*d.*	-	-	-	16						
-	-		20	1*d.* and 2*d.*	-	-	-	20						
-	-		30	13	-	-	-	43						
-	-		20	11	-	-	-	31						
-	-		8	2 *d.*	-	-	-	8						
-	-		13	2 *d.*	-	-	-	13						
-	-		*29	-	-	-	-	29						
-	-		8	2*d.*	-	-	-	8						
-	-		25	8	-	-	-	33						
-	-		8	2*d.*	-	-	-	8						
-	-		25	13	-	-	-	38						
-	-		27	1*d.* and 2*d.*	-	-	-	27						
-	-		8	1*d.* and 2*d.*	-	-	-	8						
-	-		8	2*d.*	-	-	-	8						
-	-		8	1*d.* and 2*d.*	-	-	-	8						
-	-		28	13	-	-	-	41						
-	-		8	2*d.*	-	-	-	8						
-	-		8	2*d.*	-	-	-	8						
-	-		8	4	-	-	-	12						
-	-		24	11	-	-	-	35						
-	-		29	16	-	-	-	45						
-	-		*21	-	-	-	-	21						
-	-		29	8	-	-	-	37						
30	22	1 *d.* a Message, with minimum of	-	-	-	-	10	-	244	Montrose - -	2	Clerks - -	14 *s.*	1 *s.*	21 *s.*
-	-		20	1*d.* and 2*d.*	-	-	-	20	-		1	Clerk (Female)	12 *s.*	6 *d.*	15 *s.*
-	-		47	13	-	-	-	60	-		3	Messengers, at 2 *d.* per message, 43 *l.*			
-	-		8	3 *d.*	-	-	-	8	-						
-	-		42	17	-	-	-	59	-						
-	-		33	13	-	-	-	46	-						
-	-		24	7	-	-	-	31	-						
-	10		-	-	16	-	4	-	94	Newton Stewart	1	Clerk - -	14 *s.*	1 *s.*	21 *s.*
-	-		11	1*d.* and 2*d.*	-	-	-	11	-		1	Messenger, 13 *l.* a year.			
-	-		16	1*d.* and 2*d.*	-	-	-	16	-						
-	-		11	1*d.* and 2*d.*	-	-	-	11	-						
-	-		8	1*d.* and 2*d.*	-	-	-	8	-						
-	-		11	1*d.* and 2*d.*	-	-	-	11	-						
-	-		8	1*d.* and 2*d.*	-	-	-	8	-						
-	-		16	1*d.* and 2*d.*	-	-	-	16	-						
-	-		27	1*d.* and 2*d.*	-	-	2	29	-						
-	-		42	17	-	-	-	59	-						
-	15		-	- -	-	-	6	-	109	Oban - - -	1	Clerk - -	14 *s.*	1 *s.*	21 *s.*
											1	Assistant ditto, at 21 *l.* a year.			
-	-		8	1*d.* and 2*d.*	-	-	-	8	-		1	Messenger, at 19 *l.* a year.			
-	-		8	2*d.*	-	-	-	8	-		1	Ditto for five months. 6 *l.* a year.			
-	-		8	2*d.*	-	-	-	8	-		1	Ditto for three months, 3 *l.* a year.			
-	-		8	2*d.*	-	-	-	8	-						
-	-		8	1*d.* and 2*d.*	-	-	-	8	-						

* Amounts marked thus (*) include payment for delivery in the Town or Village.

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No. 5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provincial

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B C.	Other Kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£.
Paisley	414	245	340	999	–	–	–	–	1	1	1	–	3	7 to 9	8 to 10	4	157	4	93
Lochwinnoch	29	–	28	57	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–		
Renfrew	146	–	73	219	–	–	–	–	–	–	1	–	1	7½ – 8	8 – 9	–	–	–	–
Peebles	66	–	47	113	–	1	–	–	–	–	–	–	1	7 – 8	9 – 10½	–	–	–	–
Innerleithen	36	–	28	64	–	1	–	–	–	–	–	–	1	7½ – 8	9 – 10	–	–	–	–
Pennycuick	35	37	42	114	–	1	–	–	–	–	1	–	2	7 – 8	9 – 11	–	–	–	–
Noblehouse	7	–	4	11	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
West Linton	13	–	18	31	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Perth	252	2,160	421	2,833	10	2	–	–	–	–	1	–	1 3	7 – 9	9 – 10 P.M. P.M. 4 – 5	8	483	5	115
Bankfoot	7	–	6	13	–	–	–	–	–	–	1	–	1	8 – 8	A.M. A.M. 9 – 10	–	–	–	–
Birnam	40	–	32	72	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Errol	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Inchture	3	–	4	7	1	–	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Stanley	13	–	13	26	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Peterhead	460	–	458	918	1	–	–	–	–	–	–	–	1	7½ – 9	9 – 10		60	2	27
Pitlochry	108	147	88	343	1	1	–	–	–	–	1	–	3	7½ – 8	9 – 10	–	–	–	–
Dun Alastair	17	–	11	28	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Rannoch	18	–	10	28	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Port Glasgow	99	–	142	241	–	1	–	–	–	–	–	–	1	7½ – 9	8 – 10	–	–	–	–
Portree	83	24	59	166	–	1	–	–	–	–	1	–	2	–	–	–	–	–	–
Dunvegan	14	–	15	29	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Uig	7	–	5	12	–	–	–	–	–	–	1	–	1	8 – 8	–	–	–	–	–
Prestonkirk	14	–	20	34	1	–	–	–	–	–	–	–	1	7½ – 8	9 – 11	–	–	–	–
Rothesay	182	97	145	424	1	–	–	–	–	–	1	–	2	7½ – 8	–	1	40	–	–
St. Andrew's	190	18	188	396	1	–	–	–	–	–	1	–	2	7½ – 9	9 – 10	–	–	2	35
Crail	6	–	10	16	–	1	–	–	–	–	–	–	1	8 – 8	9 – 10	–	–	–	–
Saltcoats	23	21	47	91	–	1	–	–	–	–	1	–	2	7 – 8	8 – 10	–	–	–	–
Stevenston	9	–	13	22	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Selkirk	44	–	32	76	–	1	–	–	–	–	–	–	1	7 – 8	9 – 10½	–	–	–	–
Lilliesleaf	9	–	4	13	–	–	–	–	–	–	1	–	1	7½ – 8	9½ – 10½	–	–	–	–
Stirling	222	594	248	1,064	4	2	–	–	–	–	1	–	7	6¾ – 9	7½ – 10	2	110	3	40
Alva	29	–	27	56	–	1	–	–	–	–	–	–	1	7½ – 8	9 – 10	–	–	–	–
Bannockburn	13	–	22	35	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Callander	123	–	108	231	–	1	–	–	–	–	–	–	1	7½ – 8	9 – 10	–	–	–	–
Dollar	19	–	24	43	–	1	–	–	–	–	–	–	1	7½ – 8	9 – 10	–	–	–	–
Doune	17	–	32	49	–	–	–	–	–	–	1	–	1	7½ – 8	8 – 9	–	–	–	–
Kippen	3	–	8	11	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Thornhill	5	–	1	6	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Tillicoultry	25	–	29	54	–	1	–	–	–	–	–	–	1	7½ – 8	9 – 10	–	–	–	–
Stonehaven	49	–	64	113	1	–	–	–	–	–	–	–	1	7½ – 9	9 – 10	–	–	–	–
Stornoway	133	59	109	301	1	–	–	–	–	–	1	–	2	7½ – 8	9 – 10	–	–	–	–
Harris	25	–	13	38	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Stow	19	13	13	45	1	–	–	–	–	–	1	–	2	7½ – 8	9½ – 11½	–	–	–	–
Lander	8	–	7	15	–	–	–	–	–	–	1	–	1	7½ – 8	10 – 11	–	–	–	–
Stranraer	110	227	121	458	1	1	–	–	–	2	3	–	7	7 – 8	8½ – 10½	2	105	–	–
Ardwell	9	–	5	14	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Cairnryan	8	–	2	10	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Drummore	12	–	17	29	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Port Patrick	18	–	24	42	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Sandhead	2	–	4	6	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *Scotland*, for the Year ending 31st March 1875—*continued*.

Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery (*a*).	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
									Town.	Force.		Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	£.	£.	£.	£.						
- -	20		-	- -	- -	34	-	264	Paisley - - -	3	Clerks (Females)	14 *s.*	1 *s.*	21 *s.*
- -	- -		*16	- -	- -	- -	16	- -		1	Boy Clerk at 7 *s.* a-week.			
- -	- -		8	13	- -	- -	21	- -		4	Messengers -	53 *l.* a year.		
- -	- -		27	13	- -	- -	40	- -						
- -	- -		16	13	- -	- -	29	- -						
- -	- -		25	13	- -	- -	38	- -						
- -	- -		8	2 *d.*	- -	- -	8	- -						
- -	- -		8	1*d.* and 2*d.*	- -	- -	8	- -						
-	35		-	-	-	10	-	643	Perth - - -	1	Clerk -	100 *l.*	5 *l.*	130 *l.*
										†1	Ditto - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
										† To be replaced on a vacancy by a Clerk, on scale of 22 *s.* by 1 *s.* to 27 *s.*				
- -	- -		8	1*d.* and 2*d.*	- -	- -	8	- -		2	Clerks - -	22 *s.*	1 *s.*	27 *s.*
- -	- -		8	*d.* and 2 *d.*	- -	- -	8	- -		4	Ditto (1 Female)	12 *s.*	6 *d.*	15 *s.*
- -	- -		-	-	- -	- -	-	- -		5	Messengers, at 1 *d.* per message - -			115 *l.*
- -	- -		8	1*d.* and 2*d.*	- -	- -	8	- -						
- -	- -		11	2*d.*	- -	- -	11	- -						
-	15		-	-	27	-	10	-	139	Peterhead - -	1	Clerk - -	14 *s.*	1 *s.*	21 *s.*
										Present Clerk receives 2 *s.* above maximum of scale.				
- -	- -		40	10	- -	- -	-	50	- -					
- -	- -		8	2 *d.*	- -	- -	-	8	- -					
- -	- -		8	1*d.* and 2*d.*	- -	- -	-	8	- -	2	Messengers, 27 *l.* a year.			
- -	- -		37	1 *d.*	- -	- -	-	37	- -					
- -	- -		20	13	- -	- -	-	33	- -					
- -	- -		8	2 *d.*	- -	- -	-	8	- -					
- -	- -		8	2 *d.*	- -	- -	-	8	- -					
- -	- -		25	6	- -	- -	-	31	- -					
-	10		-	1 *d.*	34	-	-	-	84	Rothesay - - -	1	Clerk - -	14 *s.*	1 *s.*	21 *s.*
- -	- -		34	-	- -	- -	-	-	69	St. Andrew's - -	2	Messengers, at 1 *d.* per message - -			35 *l.*
- -	- -		8	1*d.* and 2*d.*	- -	- -	-	8	- -					
- -	- -		25	2 *d.*	- -	- -	-	25	- -					
- -	- -		8	6	- -	- -	-	14	- -					
-	11		21	13	-	-	-	45	-					
- -	- -		8	1 *d.*	- -	- -	-	8	- -					
-	20		-	-	36	-	10	-	216	Stirling - - -	1	Clerk -	22 *s.*	1 *s.*	27 *s.*
- -	- -		16	13	- -	- -	-	29	- -					
- -	- -		8	1*d.* and 2*d.*	- -	- -	-	8	- -	1	Ditto - -	14 *s.*	1 *s.*	21 *s.*
- -	- -		16	13	- -	- -	-	29	- -					
- -	- -		16	2 *d.*	- -	- -	-	16	- -	3	Messengers, 40 *l.* a year.			
- -	- -		16	1*d.* and 2*d.*	- -	- -	-	16	- -					
- -	- -		*11	-	- -	- -	-	11	- -					
- -	- -		8	1*d.* and 2*d.*	- -	- -	-	8	- -					
- -	- -		16	13	- -	- -	-	29	- -					
- -	- -		38	13	- -	- -	-	51	- -					
- -	- -		37	13	- -	- -	5	55	- -					
- -	- -		8	2 *d.*	- -	- -	-	8	- -					
- -	- -		24	2 *d.*	- -	- -	-	24	- -					
- -	- -		8	1*d.* and 2*d.*	- -	- -	-	8	- -					
-	15		-	‖ 4	-	-	18	-	142	‖ Stranraer - -	£. 4 a-year for delivery of news messages, and ¾ *d.* per message for ordinary messages.			
- -	- -		8	2 *d.*	- -	- -	-	8	- -					
- -	- -		16	1 *d.*	- -	- -	-	16	- -					
- -	- -		8	2 *d.*	- -	- -	-	8	- -					
- -	- -		*11	-	- -	- -	-	11	- -	2	Clerks - -	14 *s.*	1 *s.*	21 *s.*
- -	- -		8	1*d.* and 2*d.*	- -	- -	-	8	- -					

1 *d.* a Message, with minimum of

* Amounts marked thus (*) include payment for delivery in the Town or Village.

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5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G. and H.)—Provisio

OFFICES.	Number of Telegrams dealt with in a Week.				Instruments in Use.									Hours of Attendance.		Total Number and Cost of			
																Clerks.		Messengers and Porters.	
	Forwarded.	Transmitted.	Received.	Total.	Printer.	Needle.	Wheatstone Automatic.	Hughes.	Sounder.	Bell.	A. B. C.	Other Kinds.	Total.	Week-days.	Sundays.	Number.	Cost for Year ending 31st March 1875.	Number.	Cost for Year ending 31st March 1875.
														A.M. P.M.	A.M. A.M.		£.		£
Tain	23	41	30	94	1	–	–	–	–	–	1	–	2	7½ to 8	9 to 10	–	–	–	–
Thornhill (Dumfries)	34	19	30	83	–	1	–	–	–	–	1	–	2	7 – 8	9 – 11	–	–	–	–
Moniaive	8	–	11	19	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Thurso	127	–	97	224	1	–	–	–	–	–	1	–	2	7½ – 9	9 – 10	–	–	–	–
Castletown	3	–	7	10	–	–	–	–	–	–	1	–	1	8 – 8	9 – 10	–	–	–	–
Tranent	13	33	18	64	1	–	–	–	–	–	1	–	2	7½ – 8	9 – 11	–	–	–	–
Prestonpans	12	–	21	33	–	–	–	–	–	–	1	–	1	7½ – 8	9 – 10	–	–	–	–
Troon	255	–	204	459	–	1	–	–	–	1	–	–	2	8 – 8¼	8 – 10	1	71	2	3
Turriff	16	20	19	55	1	–	–	–	–	–	1	–	2	7½ – 8	9 – 10	–	–	–	–
Wick	324	351	276	951	2	–	–	–	–	–	1	–	3	7 – 10	9 – 10	2	140	2	3
Wishaw	74	–	61	135	–	1	–	–	–	–	–	–	1	7½ – 8	8 – 10	–	–	–	–
Total	41,267	46,338	45,000	132,605	231	167	18	2	19	54	331	5	827	– –	– –	455	29,749	393	8,3

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

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ESTABLISHMENTS in *Scotland*, for the Year ending 31st March 1875—*continued*.

Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery (*a*).	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.
£.	£.	£.	£.	£.	£.	£.	£.	£.
–	–	27	10	–	–	–	37	–
–	–	25	8	–	–	–	33	–
–	–	8	1 *d.* and 2 *d.*	–	–	–	8	–
–	–	49	13	–	–	–	62	–
–	–	8	1 *d.* and 2 *d.*	–	–	–	8	–
–	–	24	1 *d.*	–	–	–	24	–
–	–	8	2 *d.*	–	–	–	8	–
7	12	–	–	16	–	4	–	137
–	–	*24	–	–	–	–	24	–
10	15	–	–	–	–	7	–	192
–	–	25	11	–	–	–	36	–
796	763	6,309	1,314	402	307	423	7,488	40,971

1 *d.* a Message, with minimum of

Allowances for Delivery at a fixed rate per Message	‡1,100			
Allowances for In-door Work and Responsibility at a fixed rate per Message - - - - -	‡1,090			
Total Cost of Offices at which the work is wholly provided for by the Postmaster - - -	- -	†9,678		
Incidental Salaries and Wages - - - - - -		3,250		
Travelling - - - - - - - - - -		400		
Rates and Taxes on Premises - - - - - - -		110		
Fuel and Light - - - - - - - -		300		
Stationery and Printing - - - - - - - -		50		
Incidental Expenses - - - - - - - -		250		
TOTAL - - - £.		55,009		

SCALES OF PAY.

Town.	Force.		Minimum.	Annual Increment.	Maximum.
Troon - - - -	1	Clerk - -	22 *s.*	1 *s.*	27 *s.*
To be replaced on vacancy by Clerk on scale of 14 *s.* by 1 *s.* to 21 *s.*					
	2	Messengers, at 27 *l* a year.			
Wick - - - -	1	Clerk - -	22 *s.*	1 *s.*	27 *s.*
Present Clerk receives 6 *d.* above maximum of scale, also 16 *l.* a year for superintending while the Postmaster is not responsible for Telegraph duties.					
	1	Clerk - -	14 *s.*	1 *s.*	21 *s.*
	2	Messengers, one at 5 *s.* during whole year, and one at 5 *s.* for six months, during the fishing season; total, 20 *l.*			

* Amounts marked thus (*) include payment for delivery in the Town or Village.
† Including the two items marked thus (‡), which were entered separately in the Estimates for 1873–74.

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1874-75.

ESTIMATES,

REVENUE DEPARTMENTS.

POST OFFICE TELEGRAPHS.

SUB-HEADS (F.), (G. and H.)

Referred to in the POST OFFICE TELEGRAPHS ESTIMATE for the Year ending 31st March 1875, pages 567, 568.

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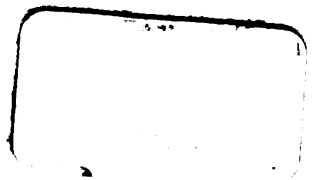

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